

**EIGHTY-EIGHTH GENERAL ASSEMBLY
2020 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

June 14, 2020

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
<u>HF 2641</u>	<u>H-8319</u>		RECEIVED FROM THE SENATE
<u>HF 2641</u>	<u>H-8323</u>		NIELSEN of Johnson
<u>HF 2641</u>	<u>H-8324</u>		NIELSEN of Johnson
<u>HF 2642</u>	<u>H-8318</u>		RECEIVED FROM THE SENATE
<u>HF 2643</u>	<u>H-8317</u>		RECEIVED FROM THE SENATE
<u>HF 2643</u>	<u>H-8320</u>		HUNTER of Polk
<u>HF 2643</u>	<u>H-8321</u>		ISENHART of Dubuque
<u>HF 2643</u>	<u>H-8322</u>		ISENHART of Dubuque

SENATE AMENDMENT TO
HOUSE FILE 2641

H-8319

1 Amend House File 2641, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

<DIVISION I

6 DEPARTMENT OF REVENUE ADMINISTRATION AND PENALTY PROVISIONS

7 Section 1. Section 421.6, Code 2020, is amended to read as
8 follows:

9 **421.6 Definition of return.**

10 For purposes of this title, unless the context otherwise
11 requires, "return" means any tax or information return, amended
12 return, declaration of estimated tax, or claim for refund
13 that is required by, provided for, or permitted under, the
14 provisions of this title or section 533.329, and which is filed
15 with the department by, on behalf of, or with respect to any
16 person. "Return" includes any amendment or supplement to these
17 items, including supporting schedules, attachments, or lists
18 which are supplemental to or part of the filed return.

19 Sec. 2. Section 421.17, Code 2020, is amended by adding the
20 following new subsection:

21 NEW SUBSECTION. 36. To enter into an agreement pursuant
22 to chapter 28E with the state fair organized under chapter 173
23 or with a fair defined in section 174.1, to collect and remit
24 taxes and fees from sellers making sales at retail on property
25 owned, controlled, or operated by a fair or through events
26 conducted by a fair.

27 Sec. 3. Section 421.27, subsection 1, Code 2020, is amended
28 to read as follows:

29 1. *Failure to timely file a return or deposit form.*

30 a. If a person fails to file with the department on or
31 before the due date a return or deposit form there shall be
32 added to the tax shown due or required to be shown due a penalty
33 of ten percent of the tax shown due or required to be shown due.

34 b. In the case of a specified business with no tax shown
35 due or required to be shown due that fails to timely file an

1 income return, the specified business shall pay the greater of
2 the following penalty amounts:

3 (1) Two hundred dollars.

4 (2) An amount equal to ten percent of the imputed Iowa
5 liability of the specified business, not to exceed twenty-five
6 thousand dollars.

7 c. The penalty, if assessed pursuant to paragraph "a" or
8 "b", shall be waived by the department upon a showing of any of
9 the following conditions:

10 ~~a.~~ (1) At An amount of tax greater than zero is required to
11 be shown due and at least ninety percent of the tax required to
12 be shown due has been paid by the due date of the tax.

13 ~~b.~~ (2) Those taxpayers who are required to file quarterly
14 returns, or monthly or semimonthly deposit forms may have one
15 late return or deposit form within a three-year period. The
16 use of any other penalty exception will not count as a late
17 return or deposit form for purposes of this exception.

18 ~~c.~~ (3) The death of a taxpayer, death of a member of
19 the immediate family of the taxpayer, or death of the person
20 directly responsible for filing the return and paying the tax,
21 when the death interferes with timely filing.

22 ~~d.~~ (4) The onset of serious, long-term illness or
23 hospitalization of the taxpayer, of a member of the immediate
24 family of the taxpayer, or of the person directly responsible
25 for filing the return and paying the tax.

26 ~~e.~~ (5) Destruction of records by fire, flood, or other act
27 of God.

28 ~~f.~~ (6) The taxpayer presents proof that the taxpayer
29 relied upon applicable, documented, written advice specifically
30 made to the taxpayer, to the taxpayer's preparer, or to an
31 association representative of the taxpayer from the department,
32 state department of transportation, county treasurer, or
33 federal internal revenue service, whichever is appropriate,
34 that has not been superseded by a court decision, ruling by a
35 quasi-judicial body, or the adoption, amendment, or repeal of

1 a rule or law.

2 ~~g.~~ (7) Reliance upon results in a previous audit was a
3 direct cause for the failure to file where the previous audit
4 expressly and clearly addressed the issue and the previous
5 audit results have not been superseded by a court decision, or
6 the adoption, amendment, or repeal of a rule or law.

7 ~~h.~~ (8) Under rules prescribed by the director, the taxpayer
8 presents documented proof of substantial authority to rely
9 upon a particular position or upon proof that all facts and
10 circumstances are disclosed on a return or deposit form.

11 ~~i.~~ (9) The return, deposit form, or payment is timely,
12 but erroneously, mailed with adequate postage to the internal
13 revenue service, another state agency, or a local government
14 agency and the taxpayer provides proof of timely mailing with
15 adequate postage.

16 ~~j.~~ (10) The tax has been paid by the wrong licensee and the
17 payments were timely remitted to the department for one or more
18 tax periods prior to notification by the department.

19 ~~k.~~ (11) The failure to file was discovered through a
20 sanctioned self-audit program conducted by the department.

21 ~~l.~~ (12) If the availability of funds in payment of tax
22 required to be made through electronic funds transfer is
23 delayed and the delay of availability is due to reasons beyond
24 the control of the taxpayer. "*Electronic funds transfer*" means
25 any transfer of funds, other than a transaction originated
26 by check, draft, or similar paper instrument, that is
27 initiated through an electronic terminal telephone, computer,
28 magnetic tape, or similar device for the purpose of ordering,
29 instructing, or authorizing a financial institution to debit or
30 credit an account.

31 ~~m.~~ (13) The failure to file a timely inheritance tax return
32 resulting solely from a disclaimer that required the personal
33 representative to file an inheritance tax return. The penalty
34 shall be waived if such return is filed and any tax due is paid
35 within the later of nine months from the date of death or sixty

1 days from the delivery or filing of the disclaimer pursuant to
2 section 633E.12.

3 ~~#~~ (14) That an Iowa inheritance tax return is filed for
4 an estate within the later of nine months from the date of
5 death or sixty days from the filing of a disclaimer by the
6 beneficiary of the estate refusing to take the property or
7 right or interest in the property.

8 Sec. 4. Section 421.27, subsections 4 and 6, Code 2020, are
9 amended to read as follows:

10 4. *Willful failure to file or deposit.*

11 a. (1) In case of willful failure to file a return
12 or deposit form with the intent to evade tax or a filing
13 requirement, or in case of willfully filing a false return
14 or deposit form with the intent to evade tax, in lieu of the
15 penalties otherwise provided in this section, a penalty of
16 seventy-five percent shall be added to the amount shown due or
17 required to be shown as tax on the return or deposit form.

18 (2) In case of a willful failure by a specified business to
19 file an income return with no tax shown due or required to be
20 shown due with intent to evade a filing requirement, or in case
21 of willfully filing a false income return with no tax shown due
22 or required to be shown due with the intent to evade reporting
23 of Iowa-source income, the penalty imposed shall be the greater
24 of the following amounts:

25 (a) One thousand five hundred dollars.

26 (b) An amount equal to seventy-five percent of the imputed
27 Iowa liability of the specified business.

28 (3) If penalties are applicable for failure to file a
29 return or deposit form and failure to pay the tax shown due or
30 required to be shown due on the return or deposit form, the
31 penalty provision for failure to file shall be in lieu of the
32 penalty provisions for failure to pay the tax shown due or
33 required to be shown due on the return or deposit form, except
34 in the case of willful failure to file a return or deposit form
35 or willfully filing a false return or deposit form with intent

1 to evade tax.

2 ***b.*** The penalties imposed under this subsection are not
3 subject to waiver.

4 6. ~~*Improper receipt of payments*~~ *Liability — fraudulent*
5 *practice.* A person who makes an erroneous application for
6 refund, credit, reimbursement, rebate, or other payment shall
7 be liable for any overpayment received or tax liability reduced
8 plus interest at the rate in effect under section 421.7.

9 *a.* In addition, a person ~~who willfully~~ commits a fraudulent
10 practice and is liable for a penalty equal to seventy-five
11 percent of the refund, credit, exemption, reimbursement,
12 rebate, or other payment or benefit being claimed if the person
13 does any of the following:

14 (1) Willfully makes a false or frivolous application for
15 refund, credit, exemption, reimbursement, rebate, or other
16 payment or benefit with intent to evade tax or with intent to
17 receive a refund, credit, exemption, reimbursement, rebate,
18 or other payment or benefit, to which the person is not
19 entitled ~~is guilty of a fraudulent practice and is liable for a~~
20 ~~penalty equal to seventy-five percent of the refund, credit,~~
21 ~~reimbursement, rebate, or other payment being claimed.~~

22 (2) Willfully submits any false information, document,
23 or document containing false information in support of an
24 application for refund, credit, exemption, reimbursement,
25 rebate, or other payment or benefit with the intent to evade
26 tax.

27 (3) Willfully submits with any false information, document,
28 or document containing false information in support of an
29 application for refund with the intent to receive a refund,
30 credit, exemption, reimbursement, rebate, or other payment
31 benefit, to which the person is not entitled.

32 *b.* Payments, penalties, and interest due under this
33 subsection may be collected and enforced in the same manner as
34 the tax imposed.

35 Sec. 5. Section 421.27, Code 2020, is amended by adding the

1 following new subsections:

2 NEW SUBSECTION. 8. *Definitions.* As used in this section:

3 a. "*Imputed Iowa liability*" means any of the following:

4 (1) In the case of corporations other than corporations
5 described in section 422.34 or section 422.36, subsection 5,
6 the corporation's Iowa net income after the application of the
7 Iowa business activity ratio, if applicable, multiplied by the
8 top income tax rate imposed under section 422.33 for the tax
9 year.

10 (2) In the case of financial institutions as defined in
11 section 422.61, the financial institution's Iowa net income
12 after the application of the Iowa business activity ratio, if
13 applicable, multiplied by the franchise tax rate imposed under
14 section 422.63 for the tax year.

15 (3) In this case of all other entities, including
16 corporations described in section 422.36, subsection 5, and all
17 other entities required to file an information return under
18 section 422.15, subsection 2, the entity's Iowa net income
19 after the application of the Iowa business activity ratio, if
20 applicable, multiplied by the top income tax rate imposed under
21 section 422.5A for the tax year.

22 b. "*Income return*" means an income tax return or information
23 return required under section 422.15, subsection 2, or section
24 422.36, 422.37, or 422.62.

25 c. "*Specified business*" means a partnership or other entity
26 required to file an information return under section 422.15,
27 subsection 2, a corporation required to file a return under
28 section 422.36 or 422.37, or a financial institution required
29 to file a return under section 422.62.

30 NEW SUBSECTION. 9. *Additional penalty.* In addition to the
31 penalties imposed by this section, if a taxpayer fails to file
32 a return within ninety days of written notice by the department
33 that the taxpayer is required to do so, there shall be added to
34 the amount shown due or required to be shown due a penalty in
35 the amount of one thousand dollars.

1 Sec. 6. NEW SECTION. **421.27A Perjury.**

2 1. For purposes of this title, a form, application, or any
3 other documentation required or requested by the department
4 shall be required to be certified under penalty of perjury that
5 the information contained in the form, application, or other
6 documentation is true and correct.

7 2. A person commits a class "D" felony under any of the
8 following circumstances:

9 a. The person makes a form, application, or other document
10 containing false information in support of an application for
11 refund, credit, exemption, reimbursement, rebate, or other
12 payment or benefit with intent to evade tax.

13 b. The person makes a form, application, or other document
14 containing false information with intent to unlawfully receive
15 a refund, credit, exemption, reimbursement, rebate, or other
16 payment or benefit, to which the person is not entitled.

17 c. The person knowingly makes any false affidavit.

18 d. The person knowingly swears or affirms falsely to any
19 matter or thing required by the terms of this title to be sworn
20 to or affirmed.

21 Sec. 7. NEW SECTION. **421.59 Power of attorney — authority**
22 **to act on behalf of taxpayer.**

23 1. a. A taxpayer may authorize an individual to act on
24 behalf of the taxpayer by filing a power of attorney with the
25 department, on a form prescribed by the department.

26 b. A taxpayer may at any time revoke a power of attorney
27 filed with the department pursuant to subsection 1. Upon
28 processing of the taxpayer's revocation of a power of attorney,
29 the department shall cease honoring the power of attorney.

30 2. The department may authorize the following persons to act
31 and receive information on behalf of and exercise all of the
32 rights of a taxpayer, regardless of whether a power of attorney
33 has been filed pursuant to subsection 1:

34 a. A guardian, conservator, or custodian appointed by a
35 court, if a taxpayer has been deemed legally incompetent by a

1 court. The authority of the appointee to act on behalf of the
2 taxpayer shall be limited to the extent specifically stated in
3 the order of appointment.

4 (1) Upon request, a guardian, conservator, or custodian of
5 a taxpayer shall submit to the department a copy of the court
6 order appointing the guardian, conservator, or custodian.

7 (2) The department may petition the court that appointed the
8 guardian, conservator, or custodian to verify the appointment
9 or to determine the scope of the appointment.

10 *b.* A receiver appointed pursuant to chapter 680. An
11 appointed receiver shall be limited to act on behalf of the
12 taxpayer by the authority stated in the order of appointment.

13 (1) Upon the request of the department, a receiver shall
14 submit to the department a copy of the court order appointing
15 the receiver.

16 (2) The department may petition the court that appointed the
17 receiver to verify the appointment or to determine the scope
18 of the appointment.

19 *c.* An individual who has been named as an authorized
20 representative on a fiduciary return of income filed under
21 section 422.14 or a tax return filed under chapter 450.

22 *d.* (1) An individual holding the following title or
23 position within a corporation, association, partnership, or
24 other business entity:

25 (a) A president or chief executive officer, or any other
26 officer of the corporation or association if the president or
27 chief executive officer certifies that the officer has the
28 authority to legally bind the corporation or association.

29 (b) A designated partner duly authorized to act on behalf
30 of the partnership.

31 (c) A person authorized to act on behalf of a limited
32 liability company in tax matters pursuant to a valid statement
33 of authority.

34 (2) An individual seeking to act on behalf of a taxpayer
35 pursuant to this paragraph shall file an affidavit with the

1 department attesting to the identity and qualifications of the
2 individual and any necessary certifications required under this
3 paragraph. The department may require any documents or other
4 evidence to demonstrate the individual has authority to act on
5 behalf of the taxpayer before the department.

6 *e.* A licensed attorney who has appeared on behalf of the
7 taxpayer or the taxpayer's estate in a court proceeding.
8 Authorization under this paragraph is limited to those matters
9 within the scope of the representation.

10 *f.* A parent or guardian of a taxpayer who has not reached
11 the age of majority where the parent or guardian has signed the
12 taxpayer's return on behalf of the taxpayer. Authorization
13 under this paragraph is limited to those matters relating to
14 the return signed by the parent or guardian. Authorization
15 under this paragraph automatically terminates when the taxpayer
16 reaches the age of majority pursuant to section 599.1.

17 3. *a.* In lieu of executing a power of attorney pursuant
18 to subsection 1, the department may enter into a memorandum of
19 understanding with the taxpayer for each employee, officer,
20 or member of a third-party entity engaged with or otherwise
21 hired by a taxpayer to manage the tax matters of the taxpayer,
22 to permit the disclosure of confidential tax information to
23 the third-party entity and the authority to act on behalf of
24 the taxpayer. The memorandum of understanding shall adhere to
25 requirements as established by the director.

26 *b.* The memorandum of understanding shall be signed by
27 the director, the taxpayer, and the third-party entity or an
28 authorized representative of the third-party entity.

29 *c.* At any time, a taxpayer may unilaterally revoke
30 a memorandum of understanding entered into pursuant to
31 this subsection by filing a notice of revocation with the
32 department. Upon the filing of such a revocation by the
33 taxpayer, the department shall cease honoring the memorandum
34 of understanding.

35 4. The department shall adopt rules pursuant to chapter 17A

1 to administer this section.

2 Sec. 8. Section 421.60, subsection 2, paragraph a,
3 subparagraph (2), Code 2020, is amended to read as follows:

4 (2) The statement prepared in accordance with this
5 paragraph shall be available on the department's internet site.
6 The internet site for this information shall be distributed by
7 the department to all taxpayers at the first contact by the
8 department with respect to the determination or collection of
9 any tax, except in the case of simply providing tax forms.

10 Sec. 9. Section 421.60, Code 2020, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 11. *Electronic communication.*

13 Notwithstanding any provision of the law to the contrary, for
14 purposes of this title and sections 321.105A and 533.329, a
15 taxpayer may elect to receive any notices, correspondence,
16 or other communication electronically that the department is
17 required to send by regular mail. The director may establish
18 procedures and limitations for obtaining this election from the
19 taxpayer.

20 Sec. 10. Section 421.62, subsection 1, Code 2020, is amended
21 by adding the following new paragraph:

22 NEW PARAGRAPH. *Ob. "Income tax return or claim for refund"*
23 means any tax return or claim for refund under chapter 422,
24 excluding withholding returns under section 422.16.

25 Sec. 11. Section 421.62, subsection 1, paragraph c,
26 subparagraph (1), Code 2020, is amended to read as follows:

27 (1) "*Tax return preparer*" means any individual who, for
28 a fee or other consideration, prepares ten or more income
29 tax returns or claims for refund ~~under chapter 422~~ during
30 a calendar year, or who assumes final responsibility for
31 completed work on such income tax returns or claims for refund
32 ~~under chapter 422~~ on which preliminary work has been done by
33 another individual.

34 Sec. 12. Section 421.62, subsection 2, paragraph a, Code
35 2020, is amended to read as follows:

1 a. On or after January 1, 2020, a tax return preparer
2 is required to include the tax return preparer's PTIN on
3 any income tax return or claim for refund prepared by the
4 tax return preparer and filed ~~under chapter 422~~ with the
5 department.

6 Sec. 13. Section 421.64, subsection 1, Code 2020, is amended
7 to read as follows:

8 1. For purposes of this section, "*tax return preparer*" means
9 the same as defined in section ~~421.61~~ 421.62.

10 Sec. 14. Section 422.20, subsections 1 and 2, Code 2020, are
11 amended to read as follows:

12 1. It shall be unlawful for any present or former officer
13 or employee of the state to willfully or recklessly divulge or
14 to make known in any manner whatever not provided by law to
15 any person the amount or source of income, profits, losses,
16 expenditures, or any particular thereof, set forth or disclosed
17 in any income return, or to permit any income return or copy
18 thereof or any book containing any abstract or particulars
19 thereof to be seen or examined by any person except as provided
20 by law; and it shall be unlawful for any person to willfully or
21 recklessly print or publish in any manner whatever not provided
22 by law any income return, or any part thereof or source of
23 income, profits, losses, or expenditures appearing in any
24 income return; and any person committing an offense against the
25 foregoing provision shall be guilty of a serious misdemeanor.
26 If the offender is an officer or employee of the state, such
27 person shall also be dismissed from office or discharged from
28 employment. Nothing herein shall prohibit turning over to duly
29 authorized officers of the United States or tax officials of
30 other states state information and income returns pursuant
31 to agreement between the director and the secretary of the
32 treasury of the United States or the secretary's delegate or
33 pursuant to a reciprocal agreement with another state.

34 2. It is unlawful for an officer, employee, or agent, or
35 former officer, employee, or agent of the state to willfully

1 or recklessly disclose to any person, except as authorized
2 in subsection 1 of this section, any federal tax return
3 or return information as defined in section 6103(b) of the
4 Internal Revenue Code. It is unlawful for a person to whom
5 any federal tax return or return information, as defined in
6 section 6103(b) of the Internal Revenue Code, is disclosed
7 in a manner unauthorized by subsection 1 of this section
8 to thereafter willfully or recklessly print or publish in
9 any manner not provided by law any such return or return
10 information. A person violating this provision is guilty of
11 a serious misdemeanor.

12 Sec. 15. Section 422.20, subsection 3, paragraph a, Code
13 2020, is amended to read as follows:

14 a. Unless otherwise expressly permitted by section 8A.504,
15 section 8G.4, section 11.41, section 96.11, subsection 6,
16 section 421.17, subsections 22, 23, and 26, section 421.17,
17 subsection 27, paragraph "k", section 421.17, subsection 31,
18 section 252B.9, section 321.40, subsection 6, sections 321.120,
19 421.19, 421.28, 421.59, 422.72, and 452A.63, this section, or
20 another provision of law, a tax return, return information, or
21 investigative or audit information shall not be divulged to any
22 person or entity, other than the taxpayer, the department, or
23 internal revenue service for use in a matter unrelated to tax
24 administration.

25 Sec. 16. Section 422.20, Code 2020, is amended by adding the
26 following new subsections:

27 NEW SUBSECTION. 3A. The director may disclose the tax
28 return of a partnership, limited liability company, or S
29 corporation, any such return information, or any investigative
30 information related to the return, to any person who was a
31 partner, shareholder, or member of such an entity during any
32 part of the period covered by the return.

33 NEW SUBSECTION. 3B. a. Prior to being made available for
34 public inspection, the department shall redact from the record
35 in an appeal or contested case the following information from

1 any pleading, exhibit, attachment, motion, written evidence,
2 final order, decision, or opinion:

3 (1) A financial account number.

4 (2) An account number generated by the department to
5 identify an audit or examination.

6 (3) A social security number.

7 (4) A federal employer identification number.

8 (5) The name of a minor.

9 (6) A medical record or other medical information.

10 *b.* Upon a motion filed by the taxpayer, the department
11 may redact from the record in an appeal or contested case any
12 other information from a pleading, exhibit, attachment, motion,
13 or written evidence, if the taxpayer proves by clear and
14 convincing evidence that the release of such information would
15 disclose a trade secret or be a clear, unwarranted invasion of
16 personal privacy.

17 *c.* Notwithstanding paragraph "a", when making final orders,
18 decisions, or opinions available for public inspection, the
19 department may disclose the items in paragraph "a" if the
20 department determines such information is necessary to the
21 resolution or decision of the appeal or case.

22 *d.* Except as described in paragraphs "a" and "b", all
23 information contained in a pleading, exhibit, attachment,
24 motion, written evidence, final order, decision, opinion,
25 and the record in an appeal or contested case is subject to
26 examination to the extent provided by chapter 22.

27 Sec. 17. Section 422.25, subsection 1, Code 2020, is amended
28 by adding the following new paragraph:

29 NEW PARAGRAPH. *c.* The period of examination and
30 determination is unlimited under this title in the case of
31 any action by the department to recover or rescind any tax
32 expenditure as defined by section 2.48, subsection 1, or any
33 other incentive or assistance, due to a failure to meet or
34 maintain the requirements of a program administered by the
35 economic development authority.

1 Sec. 18. Section 422.69, subsection 1, Code 2020, is amended
2 to read as follows:

3 1. All fees, taxes, interest, and penalties imposed under
4 this chapter shall be paid to the department in the form of
5 remittances payable to the ~~state treasurer~~ department and the
6 department shall transmit each payment daily to the state
7 treasurer.

8 Sec. 19. Section 422.72, subsection 1, paragraph a,
9 subparagraph (1), Code 2020, is amended to read as follows:

10 (1) It is unlawful for the director, or any person having
11 an administrative duty under this chapter, or any present or
12 former officer or other employee of the state authorized by the
13 director to examine returns, to willfully or recklessly divulge
14 in any manner whatever, the business affairs, operations, or
15 information obtained by an investigation under this chapter of
16 records and equipment of any person visited or examined in the
17 discharge of official duty, or the amount or source of income,
18 profits, losses, expenditures or any particular thereof, set
19 forth or disclosed in any return, or to willfully or recklessly
20 permit any return or copy of a return or any book containing
21 any abstract or particulars thereof to be seen or examined by
22 any person except as provided by law.

23 Sec. 20. Section 422.72, Code 2020, is amended by adding the
24 following new subsection:

25 NEW SUBSECTION. 7A. a. Prior to being made available for
26 public inspection, the department shall redact from the record
27 in an appeal or contested case the following information from
28 any pleading, exhibit, attachment, motion, written evidence,
29 final order, decision, or opinion:

30 (1) A financial account number.

31 (2) An account number generated by the department to
32 identify an audit or examination.

33 (3) A social security number.

34 (4) A federal employer identification number.

35 (5) The name of a minor.

1 (6) A medical record or other medical information.

2 b. Upon a motion filed by the taxpayer, the department
3 may redact from the record in an appeal or contested case any
4 other information from a pleading, exhibit, attachment, motion,
5 or written evidence, if the taxpayer proves by clear and
6 convincing evidence that the release of such information would
7 disclose a trade secret or be a clear, unwarranted invasion of
8 personal privacy.

9 c. Notwithstanding paragraph "a", when making final orders,
10 decisions, or opinions available for public inspection, the
11 department may disclose the items in paragraph "a" if the
12 department determines such information is necessary to the
13 resolution or decision of the appeal or case.

14 d. Except as described in paragraphs "a" and "b", all
15 information contained in a pleading, exhibit, attachment,
16 motion, written evidence, final order, decision, opinion,
17 and the record in an appeal or contested case is subject to
18 examination to the extent provided by chapter 22.

19 Sec. 21. Section 423.37, Code 2020, is amended by adding the
20 following new subsection:

21 NEW SUBSECTION. 4. The period of limitation on examination
22 and determination is unlimited under this title in the case
23 of any action by the department to recover or rescind any tax
24 expenditure as defined by section 2.48, subsection 1, or any
25 other incentive or assistance, due to a failure to meet or
26 maintain the requirements of a program administered by the
27 economic development authority.

28 Sec. 22. Section 428A.1, subsection 3, Code 2020, is amended
29 to read as follows:

30 3. The declaration of value shall state the full
31 consideration paid for the real property transferred. If
32 agricultural land, as defined in section 9H.1, is purchased by
33 a corporation, limited partnership, trust, alien or nonresident
34 alien, the declaration of value shall include the name and
35 address of the buyer, the name and address of the seller, a

1 legal description of the agricultural land, and identify the
2 buyer as a corporation, limited partnership, trust, alien, or
3 nonresident alien. The county recorder shall not record the
4 declaration of value, but shall enter on the declaration of
5 value information the director of revenue requires for the
6 production of the sales/assessment ratio study and transmit
7 all declarations of value to the city or county assessor in
8 whose jurisdiction the property is located. The city or county
9 assessor shall ~~enter on the declaration of value~~ provide the
10 information the director of revenue requires for the production
11 of the sales/assessment ratio study and ~~transmit one copy of~~
12 ~~each declaration of value to the director of revenue,~~ at times
13 as directed by the director of revenue. The assessor shall
14 ~~retain one copy of each declaration of value~~ for three years
15 from December 31 of the year in which the transfer of realty
16 for which the declaration was filed took place. The director
17 of revenue shall, upon receipt of the information required to
18 be filed under this chapter by the city or county assessor,
19 send to the office of the secretary of state that part of the
20 declaration of value which identifies a corporation, limited
21 partnership, trust, alien, or nonresident alien as a purchaser
22 of agricultural land as defined in section 9H.1.

23 Sec. 23. Section 441.48, Code 2020, is amended to read as
24 follows:

25 **441.48 Notice of adjustment.**

26 1. Before the department of revenue shall adjust the
27 valuation of any class of property any such percentage, the
28 department shall first serve ten days' notice by mail, on the
29 county auditor of the county whose valuation is proposed to be
30 adjusted. ~~The department shall hold an adjourned meeting after~~
31 ~~such~~

32 2. If the county or assessing jurisdiction intends to
33 protest the proposed adjustment, the board of supervisors or
34 city council, as applicable, shall provide the department with
35 notice of intent to protest prior to expiration of the ten

1 days' notice.

2 3. After expiration of the ten days' notice, at which time
3 the county or assessing jurisdiction may appear by its city
4 council or board of supervisors, city or county attorney, and
5 ~~other assessing jurisdiction, or~~ city or county officials, and
6 make written or oral protest against such proposed adjustment.

7 4. The protest shall consist simply of a statement of the
8 error, or errors, complained of with such facts as may lead to
9 their correction. ~~At the adjourned meeting~~

10 5. After written protest is received, or an oral protest
11 is heard, the final action may be taken in reference to the
12 proposed adjustment.

13 Sec. 24. Section 489.706, subsection 2, Code 2020, is
14 amended to read as follows:

15 2. The secretary of state shall refer the federal tax
16 identification number contained in the application for
17 reinstatement to the ~~departments~~ department of revenue and
18 workforce development. The ~~departments~~ department of revenue
19 and workforce development shall report to the secretary of
20 state the tax status of the limited liability company. If
21 ~~either~~ the department reports to the secretary of state that
22 a filing delinquency or liability exists against the limited
23 liability company, the secretary of state shall not cancel the
24 declaration of dissolution until the filing delinquency or
25 liability is satisfied.

26 Sec. 25. Section 490.1422, subsection 2, paragraph a, Code
27 2020, is amended to read as follows:

28 a. The secretary of state shall refer the federal tax
29 identification number contained in the application for
30 reinstatement to the ~~departments~~ department of revenue and
31 workforce development. The ~~departments~~ department of revenue
32 and workforce development shall report to the secretary
33 of state the tax status of the corporation. If ~~either~~ the
34 department reports to the secretary of state that a filing
35 delinquency or liability exists against the corporation,

1 the secretary of state shall not cancel the certificate of
2 dissolution until the filing delinquency or liability is
3 satisfied.

4 Sec. 26. Section 501.813, subsection 2, paragraph a, Code
5 2020, is amended to read as follows:

6 a. The secretary of state shall refer the federal tax
7 identification number contained in the application for
8 reinstatement to the ~~departments~~ department of ~~revenue and~~
9 workforce development. The ~~departments~~ department of revenue
10 and workforce development shall report to the secretary
11 of state the tax status of the cooperative. If either the
12 department reports to the secretary of state that a filing
13 delinquency or liability exists against the cooperative,
14 the secretary of state shall not cancel the certificate of
15 dissolution until the filing delinquency or liability is
16 satisfied.

17 Sec. 27. Section 504.1423, subsection 2, paragraph a, Code
18 2020, is amended to read as follows:

19 a. The secretary of state shall refer the federal tax
20 identification number contained in the application for
21 reinstatement to the ~~departments~~ department of ~~revenue and~~
22 workforce development. The ~~departments~~ department of revenue
23 and workforce development shall report to the secretary
24 of state the tax status of the corporation. If either the
25 department reports to the secretary of state that a filing
26 delinquency or liability exists against the corporation,
27 the secretary of state shall not cancel the certificate of
28 dissolution until the filing delinquency or liability is
29 satisfied.

30 Sec. 28. Section 533.329, Code 2020, is amended by adding
31 the following new subsection:

32 NEW SUBSECTION. 03. Returns shall be in the form the
33 director of revenue prescribes, and shall be filed with the
34 department of revenue on or before the last day of the fourth
35 month after the expiration of the tax year. The moneys and

1 credits tax is due and payable on the last day of the fourth
2 month after the expiration of the tax year.

3 Sec. 29. Section 533.329, subsection 3, Code 2020, is
4 amended to read as follows:

5 3. The department of revenue shall administer and enforce
6 the provisions of this section, and except as explicitly
7 provided in this section or another provision of law, shall
8 apply all applicable penalty, interest, and administrative
9 provisions of chapters 421 and 422 as nearly as possible in
10 administering and enforcing the moneys and credits tax imposed
11 by this section.

12 Sec. 30. LEGISLATIVE INTENT. It is the intent of the
13 general assembly that the sections of this division amending
14 Code sections 422.25 and 423.37 are conforming amendments
15 consistent with current state law, and that the amendments
16 do not change the application of current law but instead
17 reflect current law both before and after the enactment of this
18 division of this Act.

19 Sec. 31. EFFECTIVE DATE. The following, being deemed of
20 immediate importance, take effect upon enactment:

21 1. The section of this division of this Act amending section
22 422.25.

23 2. The section of this division of this Act amending section
24 423.37.

25 Sec. 32. APPLICABILITY. The following applies to any
26 return for which a written notice that the taxpayer is required
27 to file such return is issued by the department on or after
28 January 1, 2022:

29 The portion of the section of this division of this Act
30 enacting section 421.27, subsection 9.

31 Sec. 33. APPLICABILITY. The following apply to tax years
32 beginning on or after January 1, 2022:

33 1. The section of this division of this Act amending section
34 421.27, subsection 1.

35 2. The portion of the section of this division of this Act

1 amending section 421.27, subsection 4.

2 3. The portion of the section of this division of this Act
3 enacting section 421.27, subsection 8.

4 DIVISION II

5 SALES AND USE TAX

6 Sec. 34. Section 321G.4, subsection 2, Code 2020, is amended
7 to read as follows:

8 2. a. The owner of the snowmobile shall file an application
9 for registration with the department through the county
10 recorder of the county of residence in the manner established
11 by the commission. The application shall be completed by the
12 owner and shall be accompanied by a fee of fifteen dollars and
13 a writing fee as provided in section 321G.27. A snowmobile
14 shall not be registered by the county recorder until the
15 county recorder is presented with receipts, bills of sale,
16 or other satisfactory evidence that the sales or use tax has
17 been paid for the purchase of the snowmobile or that the
18 owner is exempt from paying the tax. A snowmobile that has
19 an expired registration certificate from another state may be
20 registered in this state upon proper application, payment of
21 all applicable registration and writing fees, and payment of a
22 penalty of five dollars.

23 b. If the owner of the snowmobile is unable to present
24 satisfactory evidence that the sales or use tax has been paid,
25 the county recorder shall collect the tax. On or before the
26 tenth day of each month, the county recorder shall remit to
27 the department of revenue the amount of the taxes collected
28 during the preceding month, together with an itemized statement
29 on forms furnished by the department of revenue showing the
30 name of each taxpayer, the make and purchase price of each
31 snowmobile, the amount of tax paid, and such other information
32 as the department of revenue requires.

33 Sec. 35. Section 321I.4, subsection 2, Code 2020, is amended
34 to read as follows:

35 2. a. The owner of the all-terrain vehicle shall file an

1 application for registration with the department through the
2 county recorder of the county of residence, or in the case
3 of a nonresident owner, in the county of primary use, in the
4 manner established by the commission. The application shall
5 be completed by the owner and shall be accompanied by a fee
6 of fifteen dollars and a writing fee as provided in section
7 321I.29. An all-terrain vehicle shall not be registered by the
8 county recorder until the county recorder is presented with
9 receipts, bills of sale, or other satisfactory evidence that
10 the sales or use tax has been paid for the purchase of the
11 all-terrain vehicle or that the owner is exempt from paying the
12 tax. An all-terrain vehicle that has an expired registration
13 certificate from another state may be registered in this state
14 upon proper application, payment of all applicable registration
15 and writing fees, and payment of a penalty of five dollars.

16 b. If the owner of the all-terrain vehicle is unable to
17 present satisfactory evidence that the sales or use tax has
18 been paid, the county recorder shall collect the tax. On or
19 before the tenth day of each month, the county recorder shall
20 remit to the department of revenue the amount of the taxes
21 collected during the preceding month, together with an itemized
22 statement on forms furnished by the department of revenue
23 showing the name of each taxpayer, the make and purchase price
24 of each all-terrain vehicle, the amount of tax paid, and such
25 other information as the department of revenue requires.

26 Sec. 36. Section 423.2, subsection 6, paragraph bs, Code
27 2020, is amended to read as follows:

28 bs. Services arising from or related to installing,
29 maintaining, servicing, repairing, operating, upgrading, or
30 enhancing either specified digital products or software sold
31 as tangible personal property.

32 Sec. 37. Section 423.2, subsection 8, paragraph d,
33 subparagraph (1), Code 2020, is amended to read as follows:

34 (1) The retail sale of tangible personal property or
35 specified digital product and a service, where the tangible

1 personal property or specified digital product is essential
2 to the use of the service, and is provided exclusively in
3 connection with the service, and the true object of the
4 transaction is the service.

5 Sec. 38. Section 423.3, subsection 3A, Code 2020, is amended
6 to read as follows:

7 3A. The sales price from the sale of a commercial recreation
8 service offering the opportunity to hunt a preserve whitetail
9 as defined in section 484C.1 if the sale occurred between July
10 1, 2005, and December 31, 2015.

11 Sec. 39. Section 423.3, subsection 31, unnumbered paragraph
12 1, Code 2020, is amended to read as follows:

13 The sales price of tangible personal property or specified
14 digital products sold to and of services furnished to a tribal
15 government as defined in 216A.161, or the sales price of
16 tangible personal property or specified digital products sold
17 to and of services furnished, and used for public purposes
18 sold to a tax-certifying or tax-levying body of the state or a
19 governmental subdivision of the state, including the following:
20 regional transit systems, as defined in section 324A.1;
21 the state board of regents; department of human services;
22 state department of transportation; any municipally owned
23 solid waste facility which sells all or part of its processed
24 waste as fuel to a municipally owned public utility; and all
25 divisions, boards, commissions, agencies, or instrumentalities
26 of state, federal, county, ~~or municipal government~~, or tribal
27 government which have no earnings going to the benefit of an
28 equity investor or stockholder, except any of the following:

29 Sec. 40. Section 423.3, subsection 80, paragraphs b and c,
30 Code 2020, are amended to read as follows:

31 b. Subject to the limitations in paragraph "c", if a
32 contractor, subcontractor, or builder is to use building
33 materials, supplies, and equipment, or services in the
34 performance of a written construction contract with a
35 designated exempt entity, the person shall purchase such

1 items of tangible personal property or services without
2 liability for the tax if such property or services will be
3 used in the performance of the written construction contract
4 and a purchasing agent authorization letter and an exemption
5 certificate, issued by the designated exempt entity, are
6 presented to the retailer.

7 c. (1) With regard to a written construction contract
8 with a designated exempt entity described in paragraph "a",
9 subparagraph (1), the sales price of building materials,
10 supplies, ~~or~~ equipment, or services is exempt from tax by this
11 subsection only to the extent the building materials, supplies,
12 ~~or~~ equipment, or services are completely consumed in the
13 performance of the construction contract with the designated
14 exempt entity, and only if the property that is the subject
15 of the construction project becomes public property or the
16 property of the designated exempt entity.

17 (2) With regard to a written construction contract with
18 a designated exempt entity described in paragraph "a",
19 subparagraph (2), the sales price of building materials,
20 supplies, ~~or~~ equipment, or services is exempt from tax by this
21 subsection only to the extent the building materials, supplies,
22 ~~or~~ equipment, or services are completely consumed in the
23 performance of a construction contract to construct a project,
24 as defined in section 15J.2, subsection 10, which project has
25 been approved by the economic development authority board in
26 accordance with chapter 15J.

27 Sec. 41. Section 423.4, subsection 1, Code 2020, is amended
28 to read as follows:

29 1. a. For purposes of this subsection, a "designated exempt
30 entity" means any of the following:

31 (1) A private nonprofit educational institution in this
32 state.

33 (2) A nonprofit Iowa affiliate of a nonprofit international
34 organization whose primary activity is the promotion of the
35 construction, remodeling, or rehabilitation of one-family or

1 two-family dwellings for low-income families~~7.~~.

2 (3) A nonprofit private museum in this state7.

3 (4) A tax-certifying or tax-levying body or governmental
4 subdivision of the state, including the state board of regents,
5 state department of human services, state department of
6 transportation7a.

7 (5) A municipally owned solid waste facility which sells all
8 or part of its processed waste as fuel to a municipally owned
9 public utility7and all.

10 (6) The state of Iowa.

11 (7) Any political subdivision of the state.

12 (8) All divisions, boards, commissions, agencies, or
13 instrumentalities of state, federal, county, or municipal
14 government which do not have earnings going to the benefit of
15 an equity investor or stockholder7.

16 (9) A tribal government as defined in section 216A.161,
17 and any instrumentalities of the tribal government which do
18 not have earnings going to the benefit of an equity investor
19 or stockholder.

20 b. A designated exempt entity may make application apply
21 to the department for the refund of the sales or use tax upon
22 the sales price of all sales of goods, wares, or merchandise
23 building materials, supplies, equipment, or from services
24 furnished to a contractor, used in the fulfillment performance
25 of a written contract with the state of Iowa, any political
26 subdivision of the state, or a division, board, commission,
27 agency, or instrumentality of the state or a political
28 subdivision, a private nonprofit educational institution in
29 this state, a nonprofit Iowa affiliate described in this
30 subsection, or a nonprofit private museum in this state if the
31 property becomes an integral part of the project under contract
32 and at the completion of the project becomes public property,
33 is devoted to educational uses, becomes part of a low-income
34 one-family or two-family dwelling in the state, or becomes a
35 nonprofit private museum; except goods, wares, or merchandise,

1 designated exempt entity if all of the following apply:

2 (1) The building materials, supplies, equipment, or
3 services are completely consumed in the performance of a
4 construction project with the designated entity.

5 (2) The property that is subject of the construction project
6 becomes public property or the property of an exempt entity.

7 (3) The building materials, supplies, equipment, or
8 services furnished which are not used in the performance of
9 any contract in connection with the operation of any municipal
10 utility engaged in selling gas, electricity, or heat to
11 the general public or in connection with the operation of a
12 municipal pay television system; and except goods, wares, and
13 merchandise are not used in the performance of a contract for a
14 "project" under chapter 419 as defined in that chapter other
15 than goods, wares, or merchandise used in the performance of
16 a contract for a "project" under chapter 419 for which a bond
17 issue was approved by a municipality prior to July 1, 1968, or
18 for which the goods, wares, or merchandise becomes an integral
19 part of the project under contract and at the completion of the
20 project becomes public property or is devoted to educational
21 uses.

22 ~~a. c.~~ Such A contractor shall state under oath, on forms
23 provided by the department, the amount of such sales of goods,
24 wares, or merchandise, or services furnished and used in the
25 performance of such contract, and upon which sales or use tax
26 has been paid, and shall file such forms with the ~~governmental~~
27 ~~unit, private nonprofit educational institution, nonprofit Iowa~~
28 ~~affiliate, or nonprofit private museum~~ designated exempt entity
29 which has made any written contract for performance by the
30 contractor. The forms shall be filed by the contractor with
31 the ~~governmental unit, educational institution, nonprofit Iowa~~
32 ~~affiliate, or nonprofit private museum~~ designated exempt entity
33 before final settlement is made.

34 ~~b. d.~~ Such governmental unit, educational institution,
35 ~~nonprofit Iowa affiliate, or nonprofit private museum~~ A

1 designated exempt entity shall, not more than one year after
2 the final settlement has been made, ~~make application~~ apply
3 to the department for any refund of the amount of the sales
4 or use tax which shall have been paid upon any ~~goods, wares,~~
5 ~~or merchandise~~ building materials, supplies, equipment,
6 or services furnished, the application to be made in the
7 manner and upon forms to be provided by the department,
8 and the department shall forthwith audit the claim and, if
9 approved, issue a warrant to the ~~governmental unit, educational~~
10 ~~institution, nonprofit Iowa affiliate, or nonprofit private~~
11 ~~museum~~ designated exempt entity in the amount of the sales or
12 use tax which has been paid to the state of Iowa under the
13 contract.

14 ~~e.~~ e. Refunds authorized under this subsection shall accrue
15 interest in accordance with section 421.60, subsection 2,
16 paragraph "e".

17 ~~d.~~ f. Any contractor who willfully makes a false report of
18 tax paid under the provisions of this subsection is guilty of
19 a simple misdemeanor and in addition shall be liable for the
20 payment of the tax and any applicable penalty and interest.

21 Sec. 42. Section 423.4, subsection 2, paragraphs a and b,
22 Code 2020, are amended to read as follows:

23 a. A contractor awarded a contract for a transportation
24 construction project is considered the consumer of all building
25 materials, building supplies, ~~and equipment, and services~~ and
26 shall pay sales tax to the supplier or remit consumer use tax
27 directly to the department.

28 b. The contractor is not required to file information with
29 the state department of transportation stating the amount of
30 ~~goods, wares, or merchandise, or services rendered, furnished,~~
31 ~~or performed and~~ building materials, supplies, equipment, or
32 services used in the performance of the contract or the amount
33 of sales or use tax paid.

34 Sec. 43. Section 423.4, subsection 6, paragraph a,
35 subparagraph (1), Code 2020, is amended to read as follows:

1 (1) The owner of a collaborative educational facility
2 in this state may make application to the department for the
3 refund of the sales or use tax upon the sales price of all sales
4 of ~~goods, wares, or merchandise~~ building materials, supplies,
5 equipment, or from services furnished to a contractor, used
6 in the fulfillment of a written construction contract with
7 the owner of the collaborative educational facility for the
8 original construction, or additions or modifications to, a
9 building or structure to be used as part of the collaborative
10 educational facility.

11 Sec. 44. Section 423.4, subsection 6, paragraphs b and c,
12 Code 2020, are amended to read as follows:

13 b. ~~Such~~ A contractor shall state under oath, on forms
14 provided by the department, the amount of such sales of ~~goods,~~
15 ~~wares, or merchandise~~ building materials, supplies, equipment,
16 or services furnished and used in the performance of such
17 contract, and upon which sales or use tax has been paid, and
18 shall file such forms with the owner of the collaborative
19 educational facility which has made any written contract for
20 performance by the contractor.

21 c. (1) The owner of the collaborative educational facility
22 shall, not more than one year after the final settlement has
23 been made, make application to the department for any refund
24 of the amount of the sales or use tax which shall have been
25 paid upon any ~~goods, wares, or merchandise~~ building materials,
26 supplies, equipment, or services furnished, the application
27 to be made in the manner and upon forms to be provided by
28 the department, and the department shall forthwith audit the
29 claim and, if approved, issue a warrant to the owner of the
30 collaborative educational facility in the amount of the sales
31 or use tax which has been paid to the state of Iowa under the
32 contract.

33 (2) Refunds authorized under this subsection shall accrue
34 interest in accordance with section 421.60, subsection 2,
35 paragraph "e".

1 Sec. 45. Section 423.5, subsection 1, paragraph b, Code
2 2020, is amended by striking the paragraph.

3 Sec. 46. Section 423.29, subsection 1, Code 2020, is amended
4 to read as follows:

5 1. Every seller who is a retailer and who is making taxable
6 sales of tangible personal property or specified digital
7 products in Iowa or who is a retailer maintaining a place
8 of business in this state making taxable sales of tangible
9 personal property or specified digital products shall, at
10 the time of making the sale, collect the sales tax. Every
11 ~~seller who is a retailer that is not otherwise required to~~
12 ~~collect sales tax under the provisions of this chapter and who~~
13 ~~is selling tangible personal property or specified digital~~
14 ~~products for use in Iowa shall, at the time of making the sale,~~
15 ~~whether within or without the state, collect the use tax.~~
16 Sellers required to collect sales or use tax shall give to any
17 purchaser a receipt for the tax collected in the manner and
18 form prescribed by the director.

19 Sec. 47. Section 423.33, subsection 1, Code 2020, is amended
20 to read as follows:

21 1. Liability of purchaser for sales tax and retailer.

22 a. If a purchaser fails to pay sales tax to the retailer
23 required to collect the tax, then in addition to all of the
24 rights, obligations, and remedies provided, ~~the~~ a use tax
25 is payable by the purchaser directly to the department, and
26 sections 423.31, 423.32, 423.37, 423.38, 423.39, 423.40,
27 423.41, and 423.42 apply to the purchaser.

28 b. For failure to pay the sales or use tax as described
29 in paragraph "a", the retailer and purchaser are jointly
30 liable, unless the circumstances described in section 29C.24,
31 subsection 3, paragraph "a", subparagraph (2), section 421.60,
32 subsection 2, paragraph "m", section 423.34A, or section
33 423.45, subsection 4, paragraph "b" or "e", or subsection 5,
34 paragraph "c" or "e", are applicable.

35 c. If the retailer fails to collect sales tax at the time

1 of the transaction, the retailer shall thereafter remit the
2 applicable sales tax, or the purchaser thereafter shall remit
3 the applicable use tax. If the purchaser remits all applicable
4 use tax, the retailer remains liable for any local sales and
5 services tax under chapter 423B that the retailer failed to
6 collect.

7 Sec. 48. REFUNDS RELATED TO PRESERVE WHITETAIL DEER
8 HUNTING. Refunds of taxes, interest, or penalties that arise
9 from claims resulting from the amendment of section 423.3,
10 subsection 3A, for sales occurring between July 1, 2005,
11 and the effective date of the amendment to section 423.3,
12 subsection 3A, shall not be allowed, notwithstanding any other
13 law to the contrary.

14 Sec. 49. LEGISLATIVE INTENT.

15 1. It is the intent of the general assembly that the section
16 of this division of this Act amending section 423.29 is a
17 conforming amendment consistent with current state law, and
18 that the amendment does not change the application of current
19 law but instead reflects current law both before and after the
20 enactment of this division of this Act.

21 2. It is the intent of the general assembly that the
22 addition of "jointly" in the section of this division of
23 this Act amending section 423.33 is a conforming amendment
24 consistent with current state law, and that the amendment
25 does not change the application of current law but instead
26 reflects current law both before and after the enactment of
27 this division of this Act.

28 Sec. 50. EFFECTIVE DATE. The following, being deemed of
29 immediate importance, take effect upon enactment:

30 1. The section of this division of this Act amending section
31 423.3, subsection 3A.

32 2. The section of this division of this Act relating
33 to refunds for commercial recreation services offering an
34 opportunity to hunt preserve whitetail deer.

35 Sec. 51. RETROACTIVE APPLICABILITY. The following applies

1 retroactively to July 1, 2005:

2 The section of this division of this Act amending section
3 423.3, subsection 3A.

4 DIVISION III

5 INCOME TAX

6 Sec. 52. Section 422.9, subsection 3, paragraph c, Code
7 2020, is amended by striking the paragraph and inserting in
8 lieu thereof the following:

9 c. A taxpayer may elect to waive the entire carryback period
10 with respect to an Iowa net operating loss for any taxable year
11 beginning on or after January 1, 2020. The election shall be
12 made in the manner and form prescribed by the department, and
13 shall be made by the due date for filing the taxpayer's Iowa
14 return, including extensions of time. After the election is
15 made for any taxable year, the election shall be irrevocable
16 for such taxable year. When an election has been properly
17 made, the Iowa net operating loss shall be carried forward
18 twenty taxable years.

19 Sec. 53. Section 422.9, subsection 3, paragraph d, Code
20 2020, is amended to read as follows:

21 d. Notwithstanding paragraph "a", for a taxpayer who is
22 engaged in the trade or business of farming, which means the
23 same as a "farming business" as defined in section 263A(e)(4) of
24 the Internal Revenue Code, and has a farming loss from farming
25 as defined in section 172(b)(1)(B) of the Internal Revenue Code
26 including modifications prescribed by rule by the director,
27 the Iowa farming loss from the trade or business of farming is
28 a net operating loss which may, at the time of the election of
29 the taxpayer, be carried back five taxable years prior to the
30 taxable year of the loss. The election shall be made in the
31 manner and form prescribed by the department, and shall be made
32 by the due date for filing the taxpayer's return, including
33 extensions of time. After the election is made for any taxable
34 year, the election shall be irrevocable for such taxable year.

35 Sec. 54. APPLICABILITY. This division of this Act applies

1 to tax years beginning on or after January 1, 2020.

2 DIVISION IV

3 RESEARCH ACTIVITIES CREDIT

4 Sec. 55. Section 15.335, subsection 4, paragraph a, Code
5 2020, is amended to read as follows:

6 a. In lieu of the credit amount computed in subsection 2, an
7 eligible business may elect to compute the credit amount for
8 qualified research expenses incurred in this state in a manner
9 consistent with the alternative simplified credit described in
10 section ~~41(e)(5)~~ 41(c)(4) of the Internal Revenue Code. The
11 taxpayer may make this election regardless of the method used
12 for the taxpayer's federal income tax. The election made under
13 this paragraph is for the tax year and the taxpayer may use
14 another or the same method for any subsequent year.

15 Sec. 56. Section 15.335, subsection 4, paragraph b,
16 unnumbered paragraph 1, Code 2020, is amended to read as
17 follows:

18 For purposes of the alternate credit computation method in
19 paragraph "a", the credit percentages applicable to qualified
20 research expenses described in section ~~41(e)(5)(A)~~ 41(c)(4)(A)
21 and clause (ii) of section ~~41(e)(5)(B)~~ 41(c)(4)(B) of the
22 Internal Revenue Code are as follows:

23 Sec. 57. Section 422.10, subsection 1, paragraphs c and d,
24 Code 2020, are amended to read as follows:

25 c. In lieu of the credit amount computed in paragraph "b",
26 subparagraph (1), subparagraph division (a), a taxpayer may
27 elect to compute the credit amount for qualified research
28 expenses incurred in this state in a manner consistent with the
29 alternative simplified credit described in section ~~41(e)(5)~~
30 41(c)(4) of the Internal Revenue Code. The taxpayer may make
31 this election regardless of the method used for the taxpayer's
32 federal income tax. The election made under this paragraph is
33 for the tax year and the taxpayer may use another or the same
34 method for any subsequent year.

35 d. For purposes of the alternate credit computation

1 method in paragraph "c", the credit percentages applicable to
2 qualified research expenses described in section ~~41(e)(5)(A)~~
3 41(c)(4)(A) and clause (ii) of section ~~41(e)(5)(B)~~ 41(c)(4)(B)
4 of the Internal Revenue Code are four and fifty-five
5 hundredths percent and one and ninety-five hundredths percent,
6 respectively.

7 Sec. 58. Section 422.33, subsection 5, paragraphs c and d,
8 Code 2020, are amended to read as follows:

9 c. In lieu of the credit amount computed in paragraph
10 "a", subparagraph (1), a corporation may elect to compute the
11 credit amount for qualified research expenses incurred in this
12 state in a manner consistent with the alternative simplified
13 credit described in section ~~41(e)(5)~~ 41(c)(4) of the Internal
14 Revenue Code. The taxpayer may make this election regardless
15 of the method used for the taxpayer's federal income tax. The
16 election made under this paragraph is for the tax year and the
17 taxpayer may use another or the same method for any subsequent
18 year.

19 d. For purposes of the alternate credit computation
20 method in paragraph "c", the credit percentages applicable to
21 qualified research expenses described in section ~~41(e)(5)(A)~~
22 41(c)(4)(A) and clause (ii) of section ~~41(e)(5)(B)~~ 41(c)(4)(B)
23 of the Internal Revenue Code are four and fifty-five
24 hundredths percent and one and ninety-five hundredths percent,
25 respectively.

26 Sec. 59. EFFECTIVE DATE. This division of this Act, being
27 deemed of immediate importance, takes effect upon enactment.

28 Sec. 60. RETROACTIVE APPLICABILITY. This division of this
29 Act applies retroactively to January 1, 2019, for tax years
30 beginning on or after that date.

31 DIVISION V

32 PARTNERSHIP AND PASS-THROUGH ENTITY AUDITS AND REPORTING OF
33 FEDERAL ADJUSTMENTS

34 Sec. 61. Section 421.27, subsection 2, paragraph c, Code
35 2020, is amended to read as follows:

1 c. (1) The Except in the case of a final federal
2 partnership adjustment governed by subparagraph (2), the
3 taxpayer provides written notification to the department of a
4 federal audit while it is in progress and voluntarily files an
5 amended return which includes a copy of the federal document
6 showing the final disposition or final federal adjustments
7 and pays any additional Iowa tax due within sixty one hundred
8 eighty days of the final disposition determination date of the
9 federal government's audit. For purposes of this subparagraph,
10 "final determination date" means the same as defined in section
11 422.25.

12 (2) (a) In the case of a final federal partnership
13 adjustment arising from a partnership level audit, with respect
14 to the audited partnership or a direct partner or indirect
15 partner of the audited partnership, the audited partnership,
16 direct partner, or indirect partner voluntarily and timely
17 complies with its reporting and payment requirements under
18 section 422.25A, subsection 4 or 5.

19 (b) As used in this subparagraph, all words and phrases
20 defined in section 422.25A shall have the same meaning given
21 them by that section.

22 Sec. 62. Section 422.7, Code 2020, is amended by adding the
23 following new subsection:

24 NEW SUBSECTION. 59. Any income subtracted from federal
25 taxable income for an adjustment year pursuant to section 6225
26 of the Internal Revenue Code and the regulations thereunder
27 shall be added back in computing net income for state tax
28 purposes for the adjustment year.

29 Sec. 63. Section 422.25, subsections 1 and 2, Code 2020,
30 are amended by striking the subsections and inserting in lieu
31 thereof the following:

32 1. a. For purposes of this subsection:

33 (1) *"Federal adjustment"* means a change to an item or amount
34 required to be determined under the Internal Revenue Code and
35 the regulations thereunder that is used by the taxpayer to

1 compute state tax owed whether such change results from action
2 by the internal revenue service, or the filing of a timely
3 amended federal return or timely federal refund claim. A
4 federal adjustment is positive to the extent that it increases
5 Iowa taxable income as determined under this title and is
6 negative to the extent that it decreases Iowa taxable income
7 as determined under this title.

8 (2) "*Federal adjustments report*" means the method or form
9 required by the department by rule to report final federal
10 adjustments or final federal partnership adjustments as defined
11 in section 422.25A, and in the case of any entity taxed as a
12 partnership or S corporation for federal income tax purposes,
13 identifies all owners that hold an interest directly in such
14 entity and provides the effect of the final federal adjustments
15 on such owner's Iowa income.

16 (3) "*Final determination date*" means the following:

17 (a) Except as provided in subparagraph divisions (b) and
18 (c), for federal adjustments arising from an internal revenue
19 service audit or other action by the internal revenue service,
20 the final determination date is the first day on which no
21 federal adjustments arising from that audit or other action
22 remain to be finally determined, whether by internal revenue
23 service decision with respect to which all rights of appeal
24 have been waived or exhausted, by agreement, or, if appealed
25 or contested, by a final decision with respect to which all
26 rights of appeal have been waived or exhausted. For agreements
27 required to be signed by the internal revenue service and the
28 taxpayer, the final determination date is the date on which the
29 last party signed the agreement.

30 (b) For federal adjustments arising from an internal
31 revenue service audit or other action by the internal revenue
32 service, if the taxpayer filed as a member of a consolidated
33 return under section 422.37, the final determination date
34 is the first day on which no related federal adjustments
35 arising from that audit or other action remain to be finally

1 determined, as described in subparagraph division (a), for the
2 entire group.

3 (c) For federal adjustments arising from a timely filed
4 amended federal return or a timely filed federal refund
5 claim, or if it is a federal adjustment reported on a timely
6 amended federal return or other similar report filed pursuant
7 to section 6225(c) of the Internal Revenue Code, the final
8 determination date is the day on which the amended return,
9 refund claim, or other similar report was filed.

10 (4) "*Final federal adjustment*" means a federal adjustment
11 after the final determination date for that federal adjustment
12 has passed.

13 b. Within three years after the return is filed or within
14 three years after the return became due, including any
15 extensions of time for filing, whichever time is the later,
16 the department shall examine the return and determine the tax.
17 However, if the taxpayer omits from income an amount which
18 will, under the Internal Revenue Code, extend the statute of
19 limitations for assessment of federal tax to six years under
20 the federal law, the period for examination and determination
21 is six years.

22 c. The period for examination and determination of the
23 correct amount of tax is unlimited in the case of a false or
24 fraudulent return made with the intent to evade tax or in the
25 case of a failure to file a return.

26 d. In lieu of the period of limitation for any prior year
27 for which an overpayment of tax or an elimination or reduction
28 of an underpayment of tax due for that prior year results from
29 the carryback to that prior year of a net operating loss or
30 net capital loss, the period is the period of limitation for
31 the taxable year of the net operating loss or net capital loss
32 which results in the carryback.

33 e. (1) In addition to the applicable period of limitation
34 for examination and determination in paragraph "b", "c", or "d",
35 the department may make an examination and determination at any

1 time within one year from the date of receipt by the department
2 of a federal adjustments report with respect to a final
3 federal adjustment or final federal partnership adjustment
4 as defined in section 422.25A for a particular tax year. In
5 order to begin the running of the one-year period, the federal
6 adjustments report related to the final federal adjustment or
7 final federal partnership adjustment shall be transmitted to
8 the department by the taxpayer in the form and manner specified
9 by the department by rule.

10 (2) The department in its discretion may adopt rules to
11 establish a de minimis amount for which subparagraph (1) shall
12 not apply and the taxpayer shall not be required to file a
13 federal adjustments report.

14 (3) The department may in its discretion and when
15 administratively feasible adopt a process through rule by
16 which a taxpayer may make estimated payments of tax expected
17 to result from a pending internal revenue service audit
18 prior to the filing of a federal adjustments report with the
19 department. The process shall provide that the estimated
20 tax payments shall be credited against any tax liability
21 ultimately found to be due to the state from the internal
22 revenue service audit and will limit the accrual of further
23 statutory interest on that liability. The process shall also
24 provide that if the estimated tax payments exceed the final
25 tax liability and statutory interest ultimately determined to
26 be due, the taxpayer is entitled to a refund or credit for
27 the excess, without interest, provided the taxpayer files a
28 federal adjustments report, or a claim for refund or credit of
29 tax under section 422.73, no later than one year following the
30 final determination date.

31 2. a. If the tax found due under subsection 1 is greater
32 than the amount paid, the department shall compute the amount
33 due, together with interest and penalties as provided in
34 paragraph "b", and shall mail a notice of assessment to the
35 taxpayer and, if applicable, to the taxpayer's authorized

1 representative of the total, which shall be computed as a sum
2 certain, with interest computed to the last day of the month
3 in which the notice is dated.

4 *b.* In addition to the tax or additional tax determined
5 by the department under subsection 1, the taxpayer shall pay
6 interest on the tax or additional tax at the rate in effect
7 under section 421.7 for each month counting each fraction of
8 a month as an entire month, computed from the date the return
9 was required to be filed. In addition to the tax or additional
10 tax, the taxpayer shall pay a penalty as provided in section
11 421.27.

12 Sec. 64. NEW SECTION. **422.25A Reporting and treatment of**
13 **certain partnership adjustments.**

14 1. *Definitions.* As used in this section and sections
15 422.25B and 422.25C, unless the context otherwise requires:

16 *a.* "*Administrative adjustment request*" means the same as
17 provided in section 6227 of the Internal Revenue Code.

18 *b.* "*Audited partnership*" means a partnership subject
19 to a final federal partnership adjustment resulting from a
20 partnership level audit.

21 *c.* "*C corporation*" means an entity that elects or is
22 required to be taxed as a corporation under title 26, chapter
23 1, subchapter A, part 2, of the Internal Revenue Code.

24 *d.* "*Corporate partner*" means a C corporation partner that is
25 subject to tax pursuant to section 422.33.

26 *e.* "*Direct partner*" means a person that holds an interest
27 directly in a partnership or pass-through entity.

28 *f.* "*Exempt partner*" means a partner that is exempt from
29 taxation pursuant to section 422.34.

30 *g.* "*Federal adjustments report*" means the same as defined
31 in section 422.25.

32 *h.* "*Federal partnership adjustment*" means a change to an
33 item or amount required to be determined under the Internal
34 Revenue Code and the regulations thereunder that is used by a
35 partnership and its direct and indirect partners to compute

1 state tax owed for the reviewed year where such change results
2 from a partnership level audit or an administrative adjustment
3 request. A federal partnership adjustment is positive to the
4 extent that it increases Iowa taxable income as determined
5 under this title and is negative to the extent that it
6 decreases Iowa taxable income as determined under this title.
7 A federal adjustment reported on an amended federal return
8 or other similar report filed pursuant to section 6225(c) of
9 the Internal Revenue Code shall not be considered a federal
10 partnership adjustment for purposes of this section.

11 *i. "Federal partnership representative"* means the person
12 the partnership designates for the taxable year as the
13 partnership's representative, or the person the internal
14 revenue service has appointed to act as the federal partnership
15 representative, pursuant to section 6223(a) of the Internal
16 Revenue Code and the regulations thereunder.

17 *j. "Fiduciary partner"* means a partner that is a fiduciary
18 that is subject to tax pursuant to sections 422.5 and 422.6.

19 *k. "Final determination date"* means any one of the following
20 dates:

21 (1) In the case of a federal partnership adjustment that
22 arises from a partnership level audit, the first day on which
23 no federal adjustments arising from that audit remain to be
24 finally determined, whether by agreement, or, if appealed
25 or contested, by a final decision with respect to which all
26 rights of appeal have been waived or exhausted. For agreements
27 required to be signed by the internal revenue service and the
28 audited partnership, the final determination date is the date
29 on which the last party signed the agreement.

30 (2) In the case of a federal partnership adjustment that
31 results from a timely filed administrative adjustment request,
32 the day on which the administrative adjustment request was
33 filed with the internal revenue service.

34 *l. "Final federal partnership adjustment"* means a federal
35 partnership adjustment after the final determination date for

1 that federal partnership adjustment has passed.

2 *m. "Indirect partner"* means a partner in a partnership or
3 pass-through entity where such partnership or pass-through
4 entity itself holds an interest directly, or through another
5 indirect partner, in a partnership or pass-through entity.

6 *n. "Individual partner"* means a partner who is a natural
7 person that is subject to tax pursuant to section 422.5.

8 *o. "Nonresident partner"* means a partner that is not a
9 resident partner as defined in this subsection.

10 *p. "Partner"* means a person that holds an interest, directly
11 or indirectly, in a partnership or pass-through entity.

12 *q. "Partnership"* means an entity subject to taxation
13 under subchapter K of the Internal Revenue Code and the
14 regulations thereunder and includes but is not limited to a
15 syndicate, group, pool, joint venture, or other unincorporated
16 organization through or by means of which any business,
17 financial operation, or venture is carried on and which is
18 not, within the meaning of this chapter, a trust, estate, or
19 corporation.

20 *r. "Partnership level audit"* means an examination by the
21 internal revenue service at the partnership level pursuant to
22 subchapter C, title 26, subtitle F, chapter 63, of the Internal
23 Revenue Code, as enacted by the Bipartisan Budget Act of 2015,
24 Pub. L. No. 114-74, and as amended, which results in final
25 federal partnership adjustments initiated and made by the
26 internal revenue service.

27 *s. "Pass-through entity"* means an entity, other than
28 a partnership, that is not subject to tax under section
29 422.33 for C corporations but excluding an exempt partner.
30 "*Pass-through entity*" includes but is not limited to S
31 corporations, estates, and trusts other than grantor trusts.

32 *t. "Reallocation adjustment"* means a final federal
33 partnership adjustment that changes the shares of items of
34 partnership income, gain, loss, expense, or credit allocated
35 to a partner that holds an interest directly in a partnership

1 or pass-through entity. A positive reallocation adjustment
2 means the portion of a reallocation adjustment that would
3 increase Iowa taxable income for such partners, and a negative
4 reallocation adjustment means the portion of a reallocation
5 adjustment that would decrease Iowa taxable income for such
6 partners.

7 *u. "Resident partner"* means any of the following:

8 (1) For an individual partner, a "*resident*" as defined in
9 section 422.4.

10 (2) For a fiduciary partner, one with situs in Iowa.

11 (3) For all other partners, a partner whose headquarters or
12 principal place of business is located in Iowa.

13 *v. "Reviewed year"* means the taxable year of a partnership
14 that is subject to a partnership level audit from which final
15 federal partnership adjustments arise, or otherwise means the
16 taxable year of the partnership or pass-through entity that is
17 the subject of a state partnership audit.

18 *w. "State partnership audit"* means an examination by the
19 director at the partnership or pass-through entity level which
20 results in adjustments to partnership or pass-through entity
21 related items or reallocations of income, gains, losses,
22 expenses, credits, and other attributes among such partners for
23 the reviewed year.

24 *x. "Tiered partner"* means any partner that is a partnership
25 or pass-through entity.

26 *y. "Unrelated business income"* means the income which is
27 defined in section 512 of the Internal Revenue Code and the
28 regulations thereunder.

29 2. *Application.* Partnerships and their direct partners
30 and indirect partners shall report final federal partnership
31 adjustments as provided in this section.

32 3. *State partnership representative.* Notwithstanding any
33 other law to the contrary, the state partnership representative
34 for the reviewed year shall have the sole authority to act on
35 behalf of the partnership or pass-through entity with respect

1 to an action required or permitted to be taken by a partnership
2 or pass-through entity under this section or section 422.28 or
3 422.29 with respect to final federal partnership adjustments
4 arising from a partnership level audit or an administrative
5 adjustment request, and its direct partners and indirect
6 partners shall be bound by those actions.

7 4. *Reporting and payment requirements for audited*
8 *partnerships and their partners subject to final federal*
9 *partnership adjustments.*

10 a. Unless an audited partnership makes the election in
11 subsection 5, the audited partnership shall do all of the
12 following for all final federal partnership adjustments no
13 later than ninety days after the final determination date of
14 the audited partnership:

15 (1) File a completed federal adjustments report.

16 (2) Notify each direct partner of such partner's
17 distributive share of the adjustments in the manner and form
18 prescribed by the department by rule.

19 (3) File an amended composite return under section 422.13
20 if one was originally filed, and if applicable for withholding
21 from partners, file an amended withholding report under
22 section 422.16, and pay the additional amount under this title
23 that would have been due had the final federal partnership
24 adjustments been reported properly as required, including any
25 applicable interest and penalties.

26 b. Unless an audited partnership paid an amount on behalf
27 of the direct partners of the audited partnership pursuant to
28 subsection 5, all direct partners of the audited partnership
29 shall do all of the following no later than one hundred
30 eighty days after the final determination date of the audited
31 partnership:

32 (1) File a completed federal adjustments report reporting
33 the direct partner's distributive share of the adjustments
34 required to be reported to such partners under paragraph "a".

35 (2) If the direct partner is a tiered partner, notify all

1 partners that hold an interest directly in the tiered partner
2 of such partner's distributive share of the adjustments in the
3 manner and form prescribed by the department by rule.

4 (3) If the direct partner is a tiered partner and subject to
5 section 422.13, file an amended composite return under section
6 422.13 if such return was originally filed, and if applicable
7 for withholding from partners file an amended withholding
8 report under section 422.16 if one was originally required to
9 be filed.

10 (4) Pay any additional amount under this title that would
11 have been due had the final federal partnership adjustments
12 been reported properly as required, including any applicable
13 penalty and interest.

14 c. Unless a partnership or tiered partner paid an amount on
15 behalf of the partners pursuant to subsection 5, each indirect
16 partner shall do all of the following:

17 (1) Within ninety days after the time for filing and
18 furnishing statements to tiered partners and their partners
19 as established by section 6226 of the Internal Revenue Code
20 and the regulations thereunder, file a completed federal
21 adjustments report.

22 (2) If the indirect partner is a tiered partner, within
23 ninety days after the time for filing and furnishing statements
24 to tiered partners and their partners as established by
25 section 6226 of the Internal Revenue Code and the regulations
26 thereunder but within sufficient time for all indirect partners
27 to also complete the requirements of this subsection, notify
28 all of the partners that hold an interest directly in the
29 tiered partner of such partner's distributive share of the
30 adjustments in the manner and form prescribed by the department
31 by rule.

32 (3) Within ninety days after the time for filing and
33 furnishing statements to tiered partners and their partners
34 as established by section 6226 of the Internal Revenue Code
35 and the regulations thereunder, if the indirect partner

1 is a tiered partner and subject to section 422.13, file an
2 amended composite return under section 422.13 if such return
3 was originally filed, and if applicable for withholding from
4 partners, file an amended withholding report under section
5 422.16 if one was originally required to be filed.

6 (4) Within ninety days after the time for filing and
7 furnishing statements to tiered partners and the partners of
8 the tiered partners as established by section 6226 of the
9 Internal Revenue Code and the regulations thereunder, pay any
10 additional amount due under this title, including any penalty
11 and interest that would have been due had the final federal
12 partnership adjustments been reported properly as required.

13 5. *Election for partnership or tiered partners to pay.*

14 a. An audited partnership, or a tiered partner that receives
15 a notification of a final federal partnership adjustment under
16 subsection 4, may make an election to pay as provided under
17 this subsection.

18 b. An audited partnership or tiered partner makes an
19 election to pay under this subsection by filing a completed
20 federal adjustments report, notifying the department in the
21 manner and form prescribed by the department that it is making
22 the election under this subsection, notifying each of the
23 direct partners of such partner's distributive share of the
24 adjustments, and paying on behalf of its partners an amount
25 calculated in paragraph "c", including any applicable penalty
26 and interest. These requirements shall all be fulfilled within
27 one of the following time periods:

28 (1) For the audited partnership, no later than ninety days
29 after the final determination date of the audited partnership.

30 (2) For a direct tiered partner, no later than one hundred
31 eighty days after the final determination date of the audited
32 partnership.

33 (3) For an indirect tiered partner, within ninety days
34 after the time for filing and furnishing statements to a
35 tiered partner and the partner of the tiered partner, as

1 established by section 6226 of the Internal Revenue Code and
2 the regulations thereunder.

3 c. The amount due under this subsection from an audited
4 partnership or tiered partner shall be calculated as follows:

5 (1) Exclude from final federal partnership adjustments and
6 any positive reallocation adjustments the distributive share
7 of such adjustments reported to an exempt partner that holds
8 an interest directly in the audited partnership if the audited
9 partnership is making the election or that holds an interest
10 directly in the tiered partner if the tiered partner is making
11 the election, but only to the extent the distributive share is
12 not unrelated business income.

13 (2) Determine the total distributive share of all final
14 federal partnership adjustments and positive reallocation
15 adjustments as modified by this title that are reported to
16 corporate partners, and to exempt partners to the extent the
17 distributive share is unrelated business income, and allocate
18 and apportion such adjustments as provided in section 422.33
19 at the partnership or tiered partner level, and multiply the
20 resulting amount by the maximum state corporate income tax rate
21 pursuant to section 422.33 for the reviewed year.

22 (3) Determine the total distributive share of all final
23 federal partnership adjustments and positive reallocation
24 adjustments as modified by this title that are reported to
25 nonresident individual partners and nonresident fiduciary
26 partners and allocate and apportion such adjustments as
27 provided in section 422.33 at the partnership or tiered
28 partner level, and multiply the resulting amount by the maximum
29 individual income tax rate pursuant to section 422.5A for the
30 reviewed year.

31 (4) For the total distributive share of all final federal
32 partnership adjustments and positive reallocation adjustments
33 as modified by this title that are reported to tiered partners:

34 (a) Determine the amount of such adjustments which are of a
35 type that would be subject to sourcing to Iowa under section

1 422.8, subsection 2, paragraph "a", as a nonresident, and then
2 determine the portion of this amount that would be sourced to
3 Iowa under those provisions as if the tiered partner were a
4 nonresident.

5 (b) Determine the amount of such adjustments which are of
6 a type that would not be subject to sourcing to Iowa under
7 section 422.8, subsection 2, paragraph "a", as a nonresident.

8 (c) Determine the portion of the amount in subparagraph
9 division (b) that can be established, as prescribed by the
10 department by rule, to be properly allocable to indirect
11 partners that are nonresident partners or other partners not
12 subject to tax on the adjustments.

13 (d) Multiply the total of the amounts determined in
14 subparagraph divisions (a) and (b), reduced by any amount
15 determined in subparagraph division (c), by the highest
16 individual income tax rate pursuant to section 422.5A for the
17 reviewed year.

18 (5) For the total distributive share of all final federal
19 partnership adjustments and positive reallocation adjustments
20 as modified by this title that are reported to resident
21 individual partners and resident fiduciary partners, multiply
22 that amount by the highest individual income tax rate pursuant
23 to section 422.5A for the reviewed year.

24 (6) Total the amounts computed pursuant to subparagraphs
25 (2) through (5) and calculate any interest and penalty as
26 provided under this title. Notwithstanding any provision of
27 law to the contrary, interest and penalties on the amount due
28 by the audited partnership or tiered partner shall be computed
29 from the day after the due date of the reviewed year return
30 without extension, and shall be imposed as if the audited
31 partnership or tiered partner was required to pay tax or show
32 tax due on the original return for the reviewed year.

33 d. Adjustments subject to the election in this subsection
34 do not include any adjustments arising from an administrative
35 adjustment request.

1 e. An audited partnership or tiered partner not otherwise
2 subject to any reporting or payment obligation to Iowa that
3 makes an election under this subsection consents to be subject
4 to the Iowa laws related to reporting, assessment, collection,
5 and payment of Iowa tax, interest, and penalties calculated
6 under the election.

7 6. *Modified reporting and payment method.* The department may
8 adopt procedures for an audited partnership or tiered partner
9 to enter into an agreement with the department to use an
10 alternative reporting and payment method, including applicable
11 time requirements or any other provision of this section. The
12 audited partnership or tiered partner must demonstrate that
13 the requested method will reasonably provide for the reporting
14 and payment of taxes, penalties, and interest due under the
15 provisions of this section. Application for approval of an
16 alternative reporting and payment method must be made by the
17 audited partnership or tiered partner within the time for
18 making an election to pay under subsection 5 and in the manner
19 prescribed by the department. Approval of such an alternative
20 reporting and payment method shall be at the discretion of the
21 department.

22 7. *Effect of election by partnership or tiered partner and*
23 *payment of amount due.*

24 a. The election made under subsection 5 is irrevocable,
25 unless in the discretion of the director, the director
26 determines otherwise.

27 b. The amount determined in subsection 5, when properly
28 reported and paid by the audited partnership or tiered partner,
29 shall be treated as paid on behalf of the partners of such
30 audited partnership or tiered partner on the same final federal
31 partnership adjustments, provided, however, that no partner may
32 take any deduction or credit for the amount, claim a refund of
33 the amount, or include the amount on such partner's Iowa return
34 in any manner.

35 c. In the event another state offers to an audited

1 partnership or tiered partner a similar election to pay state
2 tax resulting from final federal partnership adjustments,
3 nothing in this subsection shall prohibit a resident who holds
4 an interest directly in that audited partnership or tiered
5 partner, as the case may be, from claiming a credit for taxes
6 paid by the resident to another state under section 422.8,
7 subsection 1, for any amounts paid by the audited partnership
8 or tiered partner on such resident partner's behalf to another
9 state, provided such payment otherwise meets the requirements
10 of section 422.8, subsection 1.

11 *d.* Nothing in this section shall prohibit the department
12 from assessing direct partners and indirect partners for taxes
13 they owe in the event that an audited partnership or tiered
14 partner fails to timely make any report or payment required by
15 this section for any reason.

16 *8. Assessments of additional Iowa income tax, interest, and*
17 *penalties, and claims for refund, arising from final federal*
18 *partnership adjustments.*

19 *a.* The department shall assess additional Iowa income
20 tax, interest, and penalties arising from final federal
21 partnership adjustments in the same manner as provided in
22 this title unless a different treatment is provided by this
23 subsection. Since final federal partnership adjustments are
24 determined at the audited partnership level, any assessment
25 issued to partners shall not be appealable by the partner.
26 The department may assess any taxes, including on-behalf-of
27 amounts, interest, and penalties arising from the final federal
28 partnership adjustments if it issues a notice of assessment to
29 the audited partnership, tiered partner, or other direct or
30 indirect partner on or before the expiration of the applicable
31 limitations period specified in section 422.25.

32 *b.* In addition to the period for claiming a refund or credit
33 provided in section 422.73, subsection 1, paragraph "a", and
34 notwithstanding section 422.73, subsection 1, paragraph "b",
35 a partnership, tiered partner, or other direct or indirect

1 partner, as the case may be, may file a claim for refund of
2 Iowa income tax arising directly or indirectly from a final
3 federal partnership adjustment arising from a partnership level
4 audit on or before the date which is one year from the date the
5 federal adjustments report for that final federal partnership
6 adjustment was required to be filed by such person under this
7 section.

8 9. *Rules.* The department may adopt any rules pursuant to
9 chapter 17A to implement this section.

10 Sec. 65. NEW SECTION. **422.25B State partnership**
11 **representative.**

12 1. As used in this section, all words and phrases defined
13 in section 422.25A shall have the same meaning given them by
14 that section.

15 2. The state partnership representative for the reviewed
16 year for a partnership shall be the partnership's federal
17 partnership representative with respect to an action required
18 or permitted to be taken by a state partnership representative
19 under this chapter for a reviewed year, unless the partnership
20 designates in writing another person as the state partnership
21 representative as provided in subsection 3. The state
22 partnership representative for the reviewed year for a
23 pass-through entity is the person designated in subsection 3.

24 3. The department may establish reasonable qualifications
25 for a person to be a state partnership representative. If
26 a partnership desires to designate a person other than the
27 federal partnership representative, the partnership shall
28 designate such person in the manner and form prescribed by the
29 department. A pass-through entity shall designate a person as
30 the state partnership representative in the manner and form
31 prescribed by the department. A partnership or pass-through
32 entity shall be allowed to change such designation by notifying
33 the department at the time the change occurs in the manner and
34 form prescribed by the department.

35 4. The department may adopt any rules pursuant to chapter

1 17A to implement this section.

2 Sec. 66. NEW SECTION. **422.25C Partnership and pass-through**
3 **entity audits and examinations — consistent treatment of**
4 **entity-level items — binding actions — amended returns.**

5 1. As used in this section, all words and phrases defined
6 in section 422.25A shall have the same meaning given them by
7 that section.

8 2. For tax years beginning on or after January 1, 2020, any
9 adjustments to a partnership's or pass-through entity's items
10 of income, gain, loss, expense, or credit, or an adjustment
11 to such items allocated to a partner that holds an interest
12 in a partnership or pass-through entity for the reviewed year
13 by the department as a result of a state partnership audit,
14 shall be determined at the partnership level or pass-through
15 entity level in the same manner as provided by section 6221(a)
16 of the Internal Revenue Code and the regulations thereunder
17 unless a different treatment is specifically provided in this
18 title. The provisions of sections 6222, 6223, and 6227 of the
19 Internal Revenue Code and the regulations thereunder shall also
20 apply to a partnership or pass-through entity and its direct
21 or indirect partners in the same manner as provided in such
22 sections unless a different treatment is specifically provided
23 in this title. For purposes of applying such sections, due
24 account shall be made for differences in federal and Iowa
25 terminology. The adjustment provided by section 6221(a) of
26 the Internal Revenue Code shall be determined as provided in
27 such section but shall be based on Iowa taxable income or
28 other tax attributes of the partnership as determined pursuant
29 to this chapter for the reviewed year. The department shall
30 issue a notice of adjustment to the partnership or pass-through
31 entity. Such notice shall be treated as an assessment for
32 the purposes of section 422.25, and the notice shall be
33 appealable by the partnership or pass-through entity pursuant
34 to sections 422.28 and 422.29 and shall be issued within the
35 time period provided by section 422.25. Once the adjustments

1 to partnership-related or pass-through entity-related items or
2 reallocations of income, gains, losses, expenses, credits, and
3 other attributes among such partners for the reviewed year are
4 finally determined, the partnership or pass-through entity and
5 any direct partners or indirect partners shall then be subject
6 to the provisions of section 422.25, subsection 1, paragraph
7 "e", and section 422.25A in the same manner as if the state
8 partnership audit were a federal partnership level audit, and
9 as if the final state partnership audit adjustment were a final
10 federal partnership adjustment. The penalty exceptions in
11 section 421.27, subsection 2, paragraphs "b" and "c", shall not
12 apply to a state partnership audit.

13 3. The state partnership representative for the reviewed
14 year as determined under section 422.25B shall have the sole
15 authority to act on behalf of the partnership or pass-through
16 entity with respect to an action required or permitted to
17 be taken by a partnership or pass-through entity under this
18 section, including proceedings under section 422.28 or 422.29,
19 and the partnership's or pass-through entity's direct partners
20 and indirect partners shall be bound by those actions.

21 4. If the department, the partnership or pass-through
22 entity, and the partnership or pass-through entity owners
23 agree, the provisions of this section may be applied to tax
24 years beginning before January 1, 2020.

25 5. The department may adopt rules pursuant to chapter 17A to
26 implement this section.

27 Sec. 67. Section 422.35, Code 2020, is amended by adding the
28 following new subsection:

29 NEW SUBSECTION. 26. Any income subtracted from federal
30 taxable income for an adjustment year pursuant to section 6225
31 of the Internal Revenue Code and the regulations thereunder
32 shall be added back in computing net income for state tax
33 purposes for the adjustment year.

34 Sec. 68. Section 422.39, Code 2020, is amended by striking
35 the section and inserting in lieu thereof the following:

1 **422.39 Statutes applicable to corporations and corporation**
2 **tax.**

3 All the provisions of sections 422.24 through 422.27
4 of division II, respecting payment, collection, reporting,
5 examination, and assessment, shall apply in respect to a
6 corporation subject to the provisions of this division and to
7 the tax due and payable by a corporation taxable under this
8 division. This includes but is not limited to a corporation
9 that is a pass-through entity as defined in section 422.25A.

10 Sec. 69. Section 422.73, Code 2020, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 01. For purposes of this section, "*federal*
13 *adjustment*", "*final determination date*", and "*final federal*
14 *adjustment*" all mean the same as defined in section 422.25.

15 Sec. 70. Section 422.73, subsections 1 and 3, Code 2020, are
16 amended to read as follows:

17 1. a. If it appears that an amount of tax, penalty, or
18 interest has been paid which was not due under division II,
19 III or V of this chapter, then that amount shall be credited
20 against any tax due on the books of the department by the
21 person who made the excessive payment, or that amount shall be
22 refunded to the person or with the person's approval, credited
23 to tax to become due. A claim for refund or credit that has
24 not been filed with the department within three years after
25 the return upon which a refund or credit claimed became due,
26 or within one year after the payment of the tax upon which a
27 refund or credit is claimed was made, whichever time is the
28 later, shall not be allowed by the director. If, as a result of
29 a carryback of a net operating loss or a net capital loss, the
30 amount of tax in a prior period is reduced and an overpayment
31 results, the claim for refund or credit of the overpayment
32 shall be filed with the department within the three years after
33 the return for the taxable year of the net operating loss or
34 net capital loss became due.

35 b. Notwithstanding the period of limitation specified in

1 SEC. 28. EFFECTIVE DATE. This Act takes effect on the
2 later of January 1, 2021, or the effective date of the rules
3 adopted by the department of revenue pursuant to chapter 17A
4 implementing this Act other than transitional rules.

5 Sec. 74. EFFECTIVE DATE. This division of this Act, being
6 deemed of immediate importance, takes effect upon enactment.

7 DIVISION VII

8 MARRIED TAXPAYERS — JOINT LIABILITY

9 Sec. 75. Section 422.21, subsection 7, Code 2020, is amended
10 to read as follows:

11 7. If married taxpayers file a joint return or file
12 separately on a combined return in accordance with rules
13 prescribed by the director, both spouses are jointly and
14 severally liable for the total tax due on the return, except
15 when one spouse is ~~considered to be an innocent spouse~~ eligible
16 for relief under criteria established pursuant to section 6015
17 of the Internal Revenue Code. The department may notify the
18 nonrequesting spouse or former spouse and permit, by rule, the
19 intervention of a nonrequesting spouse or former spouse when
20 relief from joint and several liability is requested.

21 Sec. 76. EFFECTIVE DATE. This division of this Act, being
22 deemed of immediate importance, takes effect upon enactment.

23 DIVISION VIII

24 BUSINESS INTEREST EXPENSE DEDUCTION AND GLOBAL INTANGIBLE
25 LOW-TAXED INCOME

26 Sec. 77. Section 422.7, Code 2020, is amended by adding the
27 following new subsection:

28 NEW SUBSECTION. 59. *a.* Section 163(j) of the Internal
29 Revenue Code does not apply in computing net income for state
30 tax purposes. If the taxpayer's federal adjusted gross income
31 for the tax year was increased or decreased by reason of the
32 application of section 163(j) of the Internal Revenue Code,
33 the taxpayer shall recompute net income for state tax purposes
34 under rules prescribed by the director.

35 *b.* Paragraph "a" shall not apply during any tax year

1 in which the additional first-year depreciation allowance
2 authorized in section 168(k) of the Internal Revenue Code
3 applies in computing net income for state tax purposes.

4 *c.* For any tax year in which paragraph "a" does not apply,
5 a taxpayer shall not be permitted to deduct any amount of
6 interest expense paid or accrued in a previous taxable year
7 that is allowed as a deduction in the current taxable year by
8 reason of the carryforward of disallowed business interest
9 provisions of section 163(j)(2) of the Internal Revenue Code,
10 if either of the following apply:

11 (1) The interest expense was originally paid or accrued
12 during a tax year in which paragraph "a" applied.

13 (2) The interest expense was originally paid or accrued
14 during a tax year in which the taxpayer was not required to
15 file an Iowa return.

16 Sec. 78. Section 422.35, Code 2020, is amended by adding the
17 following new subsections:

18 NEW SUBSECTION. 26. *a.* Section 163(j) of the Internal
19 Revenue Code does not apply in computing net income for state
20 tax purposes. If the taxpayer's federal taxable income for
21 the tax year was increased or decreased by reason of the
22 application of section 163(j) of the Internal Revenue Code,
23 the taxpayer shall recompute net income for state tax purposes
24 under rules prescribed by the director.

25 *b.* Paragraph "a" shall not apply during any tax year
26 in which the additional first-year depreciation allowance
27 authorized in section 168(k) of the Internal Revenue Code
28 applies in computing net income for state tax purposes.

29 *c.* For any tax year in which paragraph "a" does not apply,
30 a taxpayer shall not be permitted to deduct any amount of
31 interest expense paid or accrued in a previous taxable year
32 that is allowed as a deduction in the current taxable year by
33 reason of the carryforward of disallowed business interest
34 provisions of section 163(j)(2) of the Internal Revenue Code,
35 if either of the following apply:

1 (1) The interest expense was originally paid or accrued
2 during a tax year in which paragraph "a" applied.

3 (2) The interest expense was originally paid or accrued
4 during a tax year in which the taxpayer was not required to
5 file an Iowa return.

6 NEW SUBSECTION. 27. Subtract, to the extent included,
7 global intangible low-taxed income under section 951A of the
8 Internal Revenue Code.

9 Sec. 79. RESCISSION OF ADMINISTRATIVE RULES.

10 1. Contingent upon the enactment of the section of this
11 Act amending section 422.35, subsection 27, the following Iowa
12 administrative rules are rescinded:

13 a. 701 Iowa administrative code, rule 54.2, subrule 3,
14 paragraph "i".

15 b. 701 Iowa administrative code, rule 59.28, subrule 2,
16 paragraph "p".

17 2. As soon as practicable, the Iowa administrative code
18 editor shall remove the language of the Iowa administrative
19 rules referenced in subsection 1 of this section from the Iowa
20 administrative code.

21 Sec. 80. EFFECTIVE DATE. This Act, being deemed of
22 immediate importance, takes effect upon enactment.

23 Sec. 81. RETROACTIVE APPLICABILITY. The following applies
24 retroactively to January 1, 2019, for tax years beginning on
25 or after that date:

26 The portion of the section of this division of this Act
27 enacting section 422.35, subsection 27.

28 Sec. 82. RETROACTIVE APPLICABILITY. The following apply
29 retroactively to January 1, 2020 for tax years beginning on or
30 after that date:

31 1. The section of this division of this Act enacting section
32 422.7, subsection 59.

33 2. The portion of the section of this division of this Act
34 enacting section 422.35, subsection 26.

35 DIVISION IX

IOWA REINVESTMENT ACT

Sec. 83. Section 15J.2, subsections 4, 7, 8, and 9, Code 2020, are amended to read as follows:

4. *"District"* means the area ~~within a municipality~~ that is designated a reinvestment district pursuant to section 15J.4.

7. *"Municipality"* means ~~a county or an incorporated city.~~
any of the following:

a. A county.

b. An incorporated city.

c. A joint board or other legal entity established or designated in an agreement between two or more contiguous municipalities identified in paragraph "a" or "b" pursuant to chapter 28E.

8. a. *"New lessor"* means a lessor, as defined in section 423A.2, operating a business in the district that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.

b. *"New lessor"* also includes any lessor, defined in section 423A.2, operating a business in the district if the place of business for that business is the subject of a project that was approved by the board.

9. a. *"New retail establishment"* means a business operated in the district by a retailer, as defined in section 423.1, that was not in operation in the area of the district before the effective date of the ordinance or resolution establishing the district, regardless of ownership.

b. *"New retail establishment"* also includes any business operated in the district by a retailer, as defined in section 423.1, if the place of business for that retail establishment is the subject of a project that was approved by the board.

Sec. 84. Section 15J.4, subsection 1, unnumbered paragraph 1, Code 2020, is amended to read as follows:

A municipality that has an area suitable for development within the boundaries of the municipality or within the

1 combined boundaries of a municipality under section 15J.2,
2 subsection 7, paragraph "c", is eligible to seek approval from
3 the board to establish a reinvestment district under this
4 section consisting of the area suitable for development. To
5 be designated a reinvestment district, an area shall meet the
6 following requirements:

7 Sec. 85. Section 15J.4, subsection 1, paragraphs c and d,
8 Code 2020, are amended to read as follows:

9 c. The For districts approved before July 1, 2018, the area
10 consists of contiguous parcels and does not exceed twenty-five
11 acres in total. For districts approved on or after July 1,
12 2020, the area consists of contiguous parcels and does not
13 exceed seventy-five acres in total.

14 d. For a municipality that is a city or for a city that
15 is party to an agreement under section 15J.2, subsection 7,
16 paragraph "c", the area does not include the entire incorporated
17 area of the city.

18 Sec. 86. Section 15J.4, subsection 3, paragraph a, Code
19 2020, is amended to read as follows:

20 a. The municipality shall submit a copy of the resolution,
21 the proposed district plan, and all accompanying materials
22 adopted pursuant to this section to the board for evaluation.
23 The board shall not approve a proposed district plan on or
24 after July 1, 2018 2025.

25 Sec. 87. Section 15J.4, subsection 3, paragraph b,
26 subparagraph (6), Code 2020, is amended to read as follows:

27 (6) The amount of proposed capital investment within the
28 proposed district related to retail businesses in the proposed
29 district does not exceed fifty percent of the total capital
30 investment for all proposed projects in the proposed district
31 plan. For the purposes of this subparagraph, "retail business"
32 means any business engaged in the business of selling tangible
33 personal property or taxable services at retail in this state
34 that is obligated to collect state sales or use tax under
35 chapter 423. However, for the purposes of this subparagraph,

1 "retail business" does not include a new lessor or a business
2 engaged in an activity subject to tax under section 423.2,
3 subsection 3.

4 Sec. 88. Section 15J.4, subsection 3, paragraph f, Code
5 2020, is amended to read as follows:

6 f. (1) The total aggregate amount of state sales tax
7 revenues and state hotel and motel tax revenues that may be
8 approved by the board for remittance to all municipalities and
9 that may be transferred to the state reinvestment district
10 fund under section 423.2A or 423A.6, and remitted to all
11 municipalities having a reinvestment district under this
12 chapter for districts approved by the board before July 1,
13 2018, shall not exceed one hundred million dollars.

14 (2) The total aggregate amount of state sales tax revenues
15 and state hotel and motel tax revenues that may be approved by
16 the board for remittance to all municipalities and that may
17 be transferred to the state reinvestment district fund under
18 section 423.2A or 423A.6, and remitted to all municipalities
19 having a reinvestment district under this chapter for districts
20 approved on or after July 1, 2020, but before July 1, 2025,
21 shall not exceed one hundred million dollars.

22 Sec. 89. Section 15J.4, subsections 4 and 5, Code 2020, are
23 amended to read as follows:

24 4. a. Upon receiving the approval of the board, the
25 municipality may shall adopt an ordinance, or in the case of
26 a municipality under section 15J.2, subsection 7, paragraph
27 "c", a resolution, establishing the district and shall notify
28 the director of revenue of the district's commencement date
29 established by the board and the information required under
30 paragraph "b" no later than thirty days after adoption of the
31 ordinance or resolution.

32 b. For each district approved by the board on or after July
33 1, 2020, the municipality shall include in the notification
34 under paragraph "a" and in the statement required under
35 paragraph "c" all of the following:

1 (1) For each new retail establishment under section 15J.2,
2 subsection 9, paragraph "b", that was in operation before
3 the establishment of the district, the monthly amount of
4 sales subject to the state sales tax from the most recently
5 available twelve-month period preceding the establishment of
6 the district.

7 (2) For each new lessor under section 15J.2, subsection 8,
8 paragraph "b", that was in operation before the establishment
9 of the district, the monthly amount of sales subject to the
10 state hotel and motel tax from the most recently available
11 twelve-month period preceding the establishment of the
12 district.

13 c. The ordinance or resolution adopted by the municipality
14 shall include the district's commencement date and a detailed
15 statement of the manner in which the approved projects to be
16 undertaken in the district will be financed, including but not
17 limited to the financial information included in the project
18 plan under subsection 2, paragraph "d".

19 d. Following establishment of the district, a municipality
20 may use the moneys deposited in the municipality's reinvestment
21 project fund created pursuant to section 15J.7 to fund the
22 development of those projects included within the district
23 plan.

24 5. A municipality may amend the district plan to add
25 or modify projects. However, a proposed modification to a
26 project and each project proposed to be added shall first be
27 approved by the board in the same manner as provided for the
28 original plan. In no case, however, shall an amendment to the
29 district plan result in the extension of the commencement date
30 established by the board. If a district plan is amended to
31 add or modify a project, the municipality shall, if necessary,
32 amend the ordinance or resolution, as applicable, if necessary,
33 to reflect any changes to the financial information required to
34 be included under subsection 4.

35 Sec. 90. Section 15J.5, subsection 1, paragraph b, Code

1 2020, is amended to read as follows:

2 b. (1) The For districts established before July 1,
3 2020, the amount of new state sales tax revenue for purposes
4 of paragraph "a" shall be the product of the amount of sales
5 subject to the state sales tax in the district during the
6 quarter from new retail establishments times four percent.

7 (2) For districts established on or after July 1, 2020, the
8 amount of new state sales tax revenue for purposes of paragraph
9 "a" shall be the product of four percent times the remainder of
10 amount of sales subject to the state sales tax in the district
11 during the quarter from new retail establishments minus the sum
12 of the sales from the corresponding quarter of the twelve-month
13 period determined under section 15J.4, subsection 4, paragraph
14 "b", subparagraph (1), for new retail establishments identified
15 under section 15J.4, subsection 4, paragraph "b", subparagraph
16 (1), that were in operation at the end of the quarter.

17 Sec. 91. Section 15J.5, subsection 2, paragraph b, Code
18 2020, is amended to read as follows:

19 b. (1) The For districts established before July 1,
20 2020, the amount of new state hotel and motel tax revenue for
21 purposes of paragraph "a" shall be the product of the amount of
22 sales subject to the state hotel and motel tax in the district
23 during the quarter from new lessors times the state hotel and
24 motel tax rate imposed under section 423A.3.

25 (2) For districts established on or after July 1, 2020, the
26 amount of new state hotel and motel tax revenue for purposes of
27 paragraph "a" shall be the product of the state hotel and motel
28 tax rate imposed under section 423A.3 times the remainder of
29 amount of sales subject to the state hotel and motel tax in the
30 district during the quarter from new lessors minus the sum of
31 the sales from the corresponding quarter of the twelve month
32 period determined under section 15J.4, subsection 4, paragraph
33 "b", subparagraph (2), for new lessors identified under section
34 15J.4, subsection 4, paragraph "b", subparagraph (2), that were
35 in operation at the end of the quarter.

1 Sec. 92. Section 15J.7, subsection 4, paragraph b, Code
2 2020, is amended to read as follows:

3 **b.** For the purposes of this subsection, "*relocation*"
4 means the closure or substantial reduction of an enterprise's
5 existing operations in one area of the state and the
6 initiation of substantially the same operation in the same
7 county or a contiguous county in the state. However, if
8 the initiation of operations includes an expanded scope
9 or nature of the enterprise's existing operations, the new
10 operation shall not be considered to be substantially the
11 same operation. "*Relocation*" does not include an enterprise
12 expanding its operations in another area of the state provided
13 that existing operations of a similar nature are not closed or
14 substantially reduced.

15 Sec. 93. Section 15J.7, subsection 6, Code 2020, is amended
16 to read as follows:

17 6. Upon dissolution of a district pursuant to section 15J.8,
18 moneys remaining in the reinvestment project fund that were
19 deposited pursuant to subsection 2 and all interest remaining
20 in the fund that was earned on such amounts shall be deposited
21 in the general fund of the municipality or, for a municipality
22 under section 15J.2, subsection 7, paragraph "c", the governing
23 body shall allocate such amounts to the participating cities
24 and counties for deposit in each city or county general fund
25 according to the chapter 28E agreement.

26 Sec. 94. Section 15J.8, Code 2020, is amended to read as
27 follows:

28 **15J.8 End of deposits — district dissolution.**

29 1. As of the date twenty years after the district's
30 commencement date, the department shall cease to deposit state
31 sales tax revenues and state hotel and motel tax revenues into
32 the district's account within the fund, unless the municipality
33 dissolves the district by ordinance or resolution prior to that
34 date. Following the expiration of the twenty-year period, the
35 district shall be dissolved by ordinance or resolution of the

1 municipality adopted within twelve months of the conclusion of
2 the twenty-year period.

3 2. If the municipality dissolves the district by ordinance
4 or resolution prior to the expiration of the twenty-year
5 period specified in subsection 1, the municipality shall
6 notify the director of revenue of the dissolution as soon as
7 practicable after adoption of the ordinance or resolution, and
8 the department shall, as of the effective date of dissolution,
9 cease to deposit state sales tax revenues and state hotel and
10 motel tax revenues into the district's account within the fund.

11 3. Upon request of the municipality prior to the dissolution
12 of the district, and following a determination by the board
13 that the amounts of new state sales tax revenue and new state
14 hotel and motel tax revenue deposited in the municipality's
15 reinvestment project fund under section 15J.7 are substantially
16 lower than the amounts established by the board under section
17 15J.4, subsection 3, paragraph "e", the board may extend
18 the district's twenty-year period of time for depositing and
19 receiving revenues under this chapter by up to five additional
20 years if such an extension is in the best interest of the
21 public.

22 DIVISION X

23 COMPUTER PERIPHERALS

24 Sec. 95. Section 423.1, Code 2020, is amended by adding the
25 following new subsection:

26 NEW SUBSECTION. 10A. "*Computer peripheral*" means an
27 ancillary device connected to the computer digitally, by
28 cable, or by other medium, used to put information into or get
29 information out of a computer.

30 Sec. 96. Section 423.3, subsection 47, Code 2020, is amended
31 to read as follows:

32 47. a. The sales price from the sale or rental of
33 computers, computer peripherals, machinery, equipment,
34 replacement parts, supplies, and materials used to construct
35 or self-construct computers, computer peripherals, machinery,

1 equipment, replacement parts, and supplies, if such items are
2 any of the following:

3 (1) Directly and primarily used in processing by a
4 manufacturer.

5 (2) Directly and primarily used to maintain the integrity
6 of the product or to maintain unique environmental conditions
7 required for either the product or the computers, computer
8 peripherals, machinery, and equipment used in processing by a
9 manufacturer, including test equipment used to control quality
10 and specifications of the product.

11 (3) Directly and primarily used in research and development
12 of new products or processes of processing.

13 (4) Computers and computer peripherals used in processing
14 or storage of data or information by an insurance company,
15 financial institution, or commercial enterprise.

16 (5) Directly and primarily used in recycling or
17 reprocessing of waste products.

18 (6) Pollution-control equipment used by a manufacturer,
19 including but not limited to that required or certified by an
20 agency of this state or of the United States government.

21 b. The sales price from the sale of fuel used in creating
22 heat, power, steam, or for generating electrical current, or
23 from the sale of electricity, consumed by computers, computer
24 peripherals, machinery, or equipment used in an exempt manner
25 described in paragraph "a", subparagraph (1), (2), (3), (5), or
26 (6).

27 c. The sales price from the sale or rental of the following
28 shall not be exempt from the tax imposed by this subchapter:

29 (1) Hand tools.

30 (2) Point-of-sale equipment, and computers, and computer
31 peripherals.

32 (3) The following within the scope of section 427A.1,
33 subsection 1, paragraphs "h" and "i":

34 (a) Computers.

35 (b) Computer peripherals.

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- 1 ~~(b)~~ (c) Machinery.
- 2 ~~(e)~~ (d) Equipment, including pollution control equipment.
- 3 ~~(d)~~ (e) Replacement parts.
- 4 ~~(e)~~ (f) Supplies.
- 5 ~~(f)~~ (g) Materials used to construct or self-construct the
- 6 following:
- 7 (i) Computers.
- 8 (ii) Computer peripherals.
- 9 ~~(ii)~~ (iii) Machinery.
- 10 ~~(iii)~~ (iv) Equipment, including pollution control
- 11 equipment.
- 12 ~~(iv)~~ (v) Replacement parts.
- 13 ~~(v)~~ (vi) Supplies.
- 14 (4) Vehicles subject to registration, except vehicles
- 15 subject to registration which are directly and primarily used
- 16 in recycling or reprocessing of waste products.
- 17 d. As used in this subsection:
- 18 (1) "*Commercial enterprise*" means businesses and
- 19 manufacturers conducted for profit, for-profit and nonprofit
- 20 insurance companies, and for-profit and nonprofit financial
- 21 institutions, but excludes other nonprofits and professions and
- 22 occupations.
- 23 (2) "*Financial institution*" means as defined in section
- 24 527.2.
- 25 (3) "*Insurance company*" means an insurer organized or
- 26 operating under chapter 508, 514, 515, 518, 518A, 519, or
- 27 520, or authorized to do business in Iowa as an insurer or an
- 28 insurance producer under chapter 522B.
- 29 (4) (a) "*Manufacturer*" means a business that primarily
- 30 purchases, receives, or holds personal property of any
- 31 description for the purpose of adding to its value by a process
- 32 of manufacturing with a view to selling the property for gain
- 33 or profit.
- 34 (b) "*Manufacturer*" includes contract manufacturers. A
- 35 contract manufacturer is a manufacturer that otherwise falls

1 within the definition of manufacturer, except that a contract
2 manufacturer does not sell the tangible personal property
3 the contract manufacturer processes on behalf of other
4 manufacturers.

5 (c) "*Manufacturer*" does not include persons who are not
6 commonly understood as manufacturers, including but not
7 limited to persons primarily engaged in any of the following
8 activities:

- 9 (i) Construction contracting.
10 (ii) Repairing tangible personal property or real property.
11 (iii) Providing health care.
12 (iv) Farming, including cultivating agricultural products
13 and raising livestock.
14 (v) Transporting for hire.

15 (d) For purposes of this subparagraph:

16 (i) "*Business*" means those businesses conducted for
17 profit, but excludes professions and occupations and nonprofit
18 organizations.

19 (ii) "*Manufacturing*" means those activities commonly
20 understood within the ordinary meaning of the term, and shall
21 include:

- 22 (A) Refining.
23 (B) Purifying.
24 (C) Combining of different materials.
25 (D) Packing of meats.
26 (E) Activities subsequent to the extractive process of
27 quarrying or mining, such as crushing, washing, sizing, or
28 blending of aggregate materials.

29 (iii) "*Manufacturing*" does not include activities occurring
30 on premises primarily used to make retail sales.

31 (5) "*Processing*" means a series of operations in which
32 materials are manufactured, refined, purified, created,
33 combined, or transformed by a manufacturer, ultimately
34 into tangible personal property. Processing encompasses
35 all activities commencing with the receipt or producing of

1 raw materials by the manufacturer and ending at the point
2 products are delivered for shipment or transferred from the
3 manufacturer. Processing includes but is not limited to
4 refinement or purification of materials; treatment of materials
5 to change their form, context, or condition; maintenance
6 of the quality or integrity of materials, components, or
7 products; maintenance of environmental conditions necessary for
8 materials, components, or products; quality control activities;
9 and construction of packaging and shipping devices, placement
10 into shipping containers or any type of shipping devices or
11 medium, and the movement of materials, components, or products
12 until shipment from the processor.

13 (6) "*Receipt or producing of raw materials*" means activities
14 performed upon tangible personal property only. With respect
15 to raw materials produced from or upon real estate, the receipt
16 or producing of raw materials is deemed to occur immediately
17 following the severance of the raw materials from the real
18 estate.

19 (7) "*Replacement part*" means tangible personal property
20 other than computers, computer peripherals, machinery,
21 equipment, or supplies, regardless of the cost or useful life
22 of the tangible personal property, that meets all of the
23 following conditions:

24 (a) The tangible personal property replaces a component of
25 a computer, computer peripheral, machinery, or equipment, which
26 component is capable of being separated from the computer,
27 computer peripheral, machinery, or equipment.

28 (b) The tangible personal property performs the same or
29 similar function as the component it replaced.

30 (c) The tangible personal property restores the computer,
31 computer peripheral, machinery, or equipment to an operational
32 condition, or upgrades or improves the efficiency of the
33 computer, computer peripheral, machinery, or equipment.

34 (8) "*Supplies*" means tangible personal property, other
35 than computers, computer peripherals, machinery, equipment, or

1 replacement parts, that meets one of the following conditions:

2 (a) The tangible personal property is to be connected to
3 a computer, computer peripheral, machinery, or equipment and
4 requires regular replacement because the property is consumed
5 or deteriorates during use, including but not limited to saw
6 blades, drill bits, filters, and other similar items with a
7 short useful life.

8 (b) The tangible personal property is used in conjunction
9 with a computer, computer peripheral, machinery, or equipment
10 and is specially designed for use in manufacturing specific
11 products and may be used interchangeably and intermittently on
12 a particular computer, computer peripheral, machine, or piece
13 of equipment, including but not limited to jigs, dies, tools,
14 and other similar items.

15 (c) The tangible personal property comes into physical
16 contact with other tangible personal property used in
17 processing and is used to assist with or maintain conditions
18 necessary for processing, including but not limited to cutting
19 fluids, oils, coolants, lubricants, and other similar items
20 with a short useful life.

21 (d) The tangible personal property is directly and
22 primarily used in an activity described in paragraph "a",
23 subparagraphs (1) through (6), including but not limited to
24 prototype materials and testing materials.

25 Sec. 97. RESCISSION OF ADMINISTRATIVE RULES.

26 1. The following Iowa administrative rules are rescinded as
27 of July 1, 2020:

28 a. 701 Iowa administrative code, rule 18.34, subrule 1,
29 paragraph "b", subparagraph (1).

30 b. 701 Iowa administrative code, rule 18.45, subrule 1,
31 definition of "computer".

32 c. 701 Iowa administrative code, rule 18.58, subrule 1,
33 definition of "computer".

34 d. 701 Iowa administrative code, rule 230.14, subrule 2,
35 paragraph "a".

1 2. As soon as practicable after July 1, 2020, the Iowa
2 administrative code editor shall remove the language of the
3 Iowa administrative rules referenced in subsection 1 of this
4 section from the Iowa administrative code.

5 DIVISION XI

6 SCHOOL TUITION ORGANIZATION TAX CREDIT

7 Sec. 98. Section 422.11S, subsection 8, paragraph a,
8 subparagraph (2), Code 2020, is amended to read as follows:

9 (2) (a) *"Total approved tax credits"* means for the 2006
10 calendar year, two million five hundred thousand dollars, for
11 the 2007 calendar year, five million dollars, for calendar
12 years beginning on or after January 1, 2008, but before January
13 1, 2012, seven million five hundred thousand dollars, for
14 calendar years beginning on or after January 1, 2012, but
15 before January 1, 2014, eight million seven hundred fifty
16 thousand dollars, for calendar years beginning on or after
17 January 1, 2014, but before January 1, 2019, twelve million
18 dollars, and for calendar years beginning on or after January
19 1, 2019, but before January 1, 2020, thirteen million dollars,
20 and for calendar years beginning on or after January 1, 2020,
21 fifteen million dollars.

22 (b) (i) During any calendar year beginning on or after
23 January 1, 2022, if the amount of awarded tax credits from the
24 preceding calendar year are equal to or greater than ninety
25 percent of the total approved tax credits for the current
26 calendar year, the total approved tax credits for the current
27 calendar year shall equal the product of ten percent multiplied
28 by the total approved tax credits for the current calendar year
29 plus the total approved tax credits for the current calendar
30 year.

31 (ii) If total approved tax credits are recomputed pursuant
32 to subparagraph subdivision (i), the total approved tax credits
33 shall equal the previous total approved tax credits recomputed
34 pursuant to subparagraph subdivision (i) for purposes of future
35 recomputations under subparagraph subdivision (i), provided

1 that the maximum total approved tax credits recomputed pursuant
2 to this subparagraph division (b) shall not exceed twenty
3 million dollars in a calendar year.

4 Sec. 99. Section 422.33, subsection 28, Code 2020, is
5 amended to read as follows:

6 28. The taxes imposed under this division shall be reduced
7 by a school tuition organization tax credit allowed under
8 section 422.11S. ~~The maximum amount of tax credits that~~
9 ~~may be approved under this subsection for a tax year equals~~
10 ~~twenty-five percent of the school tuition organization's tax~~
11 ~~credits that may be approved pursuant to section 422.11S,~~
12 ~~subsection 8, for a tax year.~~

13 DIVISION XII

14 BROADBAND INFRASTRUCTURE TAXATION

15 Sec. 100. Section 422.7, Code 2020, is amended by adding the
16 following new subsection:

17 NEW SUBSECTION. 18. *a.* Subtract, to the extent included,
18 the amount of a federal, state, or local grant provided to
19 a communications service provider, if the grant is used to
20 install broadband infrastructure that facilitates broadband
21 service in targeted service areas at or above the download and
22 upload speeds.

23 *b.* As used in this subsection, "*broadband infrastructure*",
24 "*communications service provider*", and "*targeted service area*"
25 mean the same as defined in section 8B.1, respectively.

26 Sec. 101. Section 422.35, Code 2020, is amended by adding
27 the following new subsection:

28 NEW SUBSECTION. 26. *a.* Subtract, to the extent included,
29 the amount of a federal, state, or local grant provided to
30 a communications service provider, if the grant is used to
31 install broadband infrastructure that facilitates broadband
32 service in targeted service areas at or above the download and
33 upload speeds.

34 *b.* As used in this subsection, "*broadband infrastructure*",
35 "*communications service provider*", and "*targeted service area*"

1 mean the same as defined in section 8B.1, respectively.

2 Sec. 102. REFUNDS. Refunds of taxes, interest, or penalties
3 that arise from claims resulting from the enactment of this
4 division of this Act, in the tax year beginning January
5 1, 2019, but before January 1, 2020, shall not be allowed
6 unless refund claims are filed prior to October 1, 2020,
7 notwithstanding any other provision of law to the contrary.

8 Sec. 103. EFFECTIVE DATE. This division of this Act, being
9 deemed of immediate importance, takes effect upon enactment.

10 Sec. 104. RETROACTIVE APPLICABILITY. This division of this
11 Act applies retroactively to January 1, 2019, and applies to
12 tax years beginning on or after that date.

13 DIVISION XIII

14 LOCAL ASSESSORS

15 Sec. 105. Section 441.6, subsection 2, Code 2020, is amended
16 to read as follows:

17 2. Upon receipt of the report of the examining board, the
18 chairperson of the conference board shall by written notice
19 call a meeting of the conference board to appoint an assessor.
20 The meeting shall be held not later than seven days after the
21 receipt of the report of the examining board by the conference
22 board. At the meeting, the conference board shall appoint an
23 assessor from the register of eligible candidates. However,
24 if a special examination has not been conducted previously for
25 the same vacancy, the conference board may request the director
26 of revenue to hold a special examination pursuant to section
27 441.7. The chairperson of the conference board shall give
28 written notice to the director of revenue of the appointment
29 ~~and its effective date~~ within ten days of the decision of the
30 board.

31 Sec. 106. Section 441.6, Code 2020, is amended by adding the
32 following new subsection:

33 NEW SUBSECTION. 3. The appointee selected by the conference
34 board under subsection 2 shall not assume the office of city
35 or county assessor until such appointment is confirmed by

1 the director of revenue. If the director of revenue rejects
2 the appointment, the examining board shall conduct a new
3 examination and submit a new report to the conference board
4 under subsection 1. The director of revenue shall adopt rules
5 pursuant to chapter 17A to implement and administer this
6 subsection.

7 Sec. 107. Section 441.17, subsection 2, Code 2020, is
8 amended to read as follows:

9 2. Cause to be assessed, in accordance with section 441.21,
10 all the property in the assessor's county or city, except
11 property exempt from taxation, or the assessment of which is
12 otherwise provided for by law. However, an assessor or deputy
13 assessor shall not personally assess a property if the person
14 or a member of the person's immediate family owns the property,
15 has a financial interest in the property, or has a financial
16 interest in the entity that owns the property. The director of
17 revenue shall adopt rules pursuant to chapter 17A to implement
18 and administer this subsection.

19 Sec. 108. Section 441.41, Code 2020, is amended to read as
20 follows:

21 **441.41 Legal counsel.**

22 In the case of cities having an assessor, the city legal
23 department shall represent the assessor and board of review
24 in all litigation dealing with assessments. In the case of
25 counties, the county attorney shall represent the assessor and
26 board of review in all litigation dealing with assessments.
27 Any taxing district interested in the taxes received from such
28 assessments may be represented by an attorney and shall be
29 required to appear by attorney upon written request of the
30 assessor to the presiding officer of any such taxing district.
31 The Subject to review and prior approval by either the city
32 legal department in the case of a city or the county attorney
33 in the case of a county, the conference board may employ
34 special counsel to assist the city legal department or county
35 attorney as the case may be.

1 DIVISION XIV

2 PAYCHECK PROTECTION PROGRAM (PPP)

3 Sec. 109. IOWA NET INCOME EXCLUSION FOR FEDERAL PAYCHECK
4 PROTECTION PROGRAM LOAN FORGIVENESS FOR CERTAIN FISCAL-YEAR
5 FILERS IN TAX YEAR 2019. Notwithstanding any other provision
6 of law to the contrary, for any tax year beginning on or after
7 January 1, 2019, and ending after March 27, 2020, Pub. L. No.
8 116-136, §1106(i), applies in computing net income for state
9 tax purposes under section 422.7 or 422.35.

10 Sec. 110. EFFECTIVE DATE. This division of this Act, being
11 deemed of immediate importance, takes effect upon enactment.

12 DIVISION XV

13 IOWA INCOME TAX EXCLUSION — EMERGENCY STUDENT GRANT MONEY

14 Sec. 111. Section 422.7, Code 2020, is amended by adding the
15 following new subsection:

16 NEW SUBSECTION. 59. Notwithstanding any other provision of
17 law to the contrary, any funds received by a student through a
18 higher education institution to support the student's financial
19 needs as a result of the COVID-19 pandemic pursuant to §§3504,
20 18004, or 18008 of Pub. L. No. 116-136 shall not be included
21 in the student's Iowa net income for any tax year ending after
22 March 27, 2020.

23 Sec. 112. EFFECTIVE DATE. This division of this Act, being
24 deemed of immediate importance, takes effect upon enactment.

25 Sec. 113. RETROACTIVE APPLICABILITY. This division of this
26 Act applies retroactively to March 27, 2020, for tax years
27 ending on or after that date.

28 DIVISION XVI

29 IOWA INCOME TAX EXCLUSION — STIMULUS CHECKS

30 Sec. 114. IOWA INCOME TAX EXCLUSION FOR ECONOMIC IMPACT
31 PAYMENTS. In determining the amount of deduction for federal
32 income tax under section 422.9 for tax years beginning in
33 the 2020 calendar year, the amount of the deduction for the
34 tax year shall not be adjusted by the amount received during
35 the tax year of the income tax rebate provided pursuant to

1 the federal Recovery Rebates and Coronavirus Aid, Relief,
2 and Economic Security Act, Pub. L. No. 116-136, §2201, and
3 the amount of such income tax rebate shall not be subject to
4 taxation under chapter 422, division II.

5 DIVISION XVII

6 PRO RATA SHARE OF ENTITY-LEVEL INCOME TAX PAID BY SHAREHOLDERS
7 OR BENEFICIARIES

8 Sec. 115. Section 422.8, subsection 1, Code 2020, is amended
9 to read as follows:

10 1. a. The amount of income tax paid to another state or
11 foreign country by a resident taxpayer of this state on income
12 derived from sources outside of Iowa shall be allowed as a
13 credit against the tax computed under this chapter, except that
14 the credit shall not exceed what the amount of the Iowa tax
15 would have been on the same income which was taxed by the other
16 state or foreign country. The limitation on this credit shall
17 be computed according to the following formula: Income earned
18 outside of Iowa and taxed by another state or foreign country
19 shall be divided by the total income of the resident taxpayer
20 of Iowa. This quotient multiplied ~~times~~ by the net Iowa tax as
21 determined on the total income of the taxpayer as if entirely
22 earned in Iowa shall be the maximum tax credit against the Iowa
23 net tax.

24 b. (1) For purposes of paragraph "a", a resident partner
25 of an entity taxed as a partnership for federal tax purposes,
26 a resident shareholder of an S corporation, or a resident
27 beneficiary of an estate or trust shall be deemed to have paid
28 the resident partner's, resident shareholder's, or resident
29 beneficiary's pro rata share of entity-level income tax paid
30 by the partnership, S corporation, estate, or trust to another
31 state or foreign country on income that is also subject to
32 tax under this division, but only if the entity provides the
33 resident partner, resident shareholder, or resident beneficiary
34 a statement that documents the resident partner's, resident
35 shareholder's, or resident beneficiary's share of the income

1 derived in the other state or foreign country, the income tax
2 liability of the entity in that state or foreign country, and
3 the income tax paid by the entity to that state or foreign
4 country.

5 (2) For purposes of paragraph "a", a resident shareholder of
6 a regulated investment company shall be deemed to have paid the
7 shareholder's pro rata share of entity-level income tax paid by
8 the regulated investment company to another state or foreign
9 country and treated as paid by its shareholders pursuant to
10 section 853 of the Internal Revenue Code, but only if the
11 regulated investment company provides the resident shareholder
12 a statement that documents the resident shareholder's share of
13 the income derived in the other state or foreign country, the
14 income tax liability of the regulated investment company in
15 that state or foreign country, and the income tax paid by the
16 regulated investment company to that state or foreign country.

17 Sec. 116. EFFECTIVE DATE. This division of this Act, being
18 deemed of immediate importance, takes effect upon enactment.

19 Sec. 117. RETROACTIVE APPLICABILITY. This division of this
20 Act applies retroactively to January 1, 2020, for tax years
21 beginning on or after that date.

22 DIVISION XVIII

23 IOWA SMALL BUSINESS RELIEF GRANT PROGRAM

24 Sec. 118. Section 422.7, Code 2020, is amended by adding the
25 following new subsection:

26 NEW SUBSECTION. 59. Subtract, to the extent included,
27 the amount of any financial assistance grant provided to an
28 eligible small business by the economic development authority
29 under the Iowa small business relief grant program created
30 during calendar year 2020 to provide financial assistance to
31 eligible small businesses economically impacted by the COVID-19
32 pandemic.

33 Sec. 119. Section 422.35, Code 2020, is amended by adding
34 the following new subsection:

35 NEW SUBSECTION. 26. Subtract, to the extent included,

1 the amount of any financial assistance grant provided to an
2 eligible small business by the economic development authority
3 under the Iowa small business relief grant program created
4 during calendar year 2020 to provide financial assistance to
5 eligible small businesses economically impacted by the COVID-19
6 pandemic.

7 Sec. 120. EFFECTIVE DATE. This division of this Act, being
8 deemed of immediate importance, takes effect upon enactment.

9 Sec. 121. RETROACTIVE APPLICABILITY. This division of this
10 Act applies retroactively to March 23, 2020, for tax years
11 ending on or after that date.

12 DIVISION XIX

13 SECTION 179 EXPENSING

14 Sec. 122. Section 422.7, subsections 51 and 52, Code 2020,
15 are amended by striking the subsections.

16 Sec. 123. Section 422.9, subsection 2, paragraph h, Code
17 2020, is amended to read as follows:

18 h. For purposes of calculating the deductions in this
19 subsection that are authorized under the Internal Revenue Code,
20 and to the extent that any of such deductions is determined by
21 an individual's federal adjusted gross income, the individual's
22 federal adjusted gross income is computed in accordance with
23 section 422.7, subsections 39, 39A, 39B, ~~51, 52,~~ and 53.

24 Sec. 124. Section 422.35, subsections 14 and 15, Code 2020,
25 are amended by striking the subsections.

26 Sec. 125. PRESERVATION OF EXISTING RIGHTS. The sections of
27 this division striking section 422.7, subsections 51 and 52,
28 and section 422.35, subsections 14 and 15, respectively, shall
29 not limit, modify, or otherwise adversely affect a taxpayer's
30 right to deduct for a tax year beginning on or after January 1,
31 2020, any amount determined under section 422.7, subsection 52,
32 paragraph "b", subparagraph (3), Code 2020, or under section
33 422.35, subsection 15, paragraph "b", subparagraph (3), Code
34 2020, for a tax year beginning prior to January 1, 2020.

35 Sec. 126. RETROACTIVE APPLICABILITY. This division of this

1 Act applies retroactively to January 1, 2020, for tax years
2 beginning on or after that date.

3 DIVISION XX

4 IOWA EDUCATIONAL SAVINGS PLAN TRUST (529 PLANS)

5 Sec. 127. Section 12D.1, subsection 2, paragraph k, Code
6 2020, is amended to read as follows:

7 *k. "Qualified education expenses" means the same as*
8 *"qualified higher education expenses" as defined in section*
9 *529(e)(3) of the Internal Revenue Code, as amended by Pub. L.*
10 *No. 115-97, and shall include elementary and secondary school*
11 *expenses for tuition described in section 529(c)(7) of the*
12 *Internal Revenue Code, subject to the limitations imposed by*
13 *section 529(e)(3)(A) of the Internal Revenue Code. "Qualified*
14 *education expenses" includes expenses for the participation*
15 *in an apprenticeship program registered and certified with*
16 *the United States secretary of labor under section 1 of the*
17 *National Apprenticeship Act, 29 U.S.C. §50, and amounts paid as*
18 *principal or interest on any qualified education loan on behalf*
19 *of a beneficiary or a sibling of the beneficiary, subject to*
20 *the limitations imposed by section 529(c)(9)(B) and (C) of the*
21 *Internal Revenue Code.*

22 Sec. 128. Section 12D.1, subsection 2, Code 2020, is amended
23 by adding the following new paragraphs:

24 NEW PARAGRAPH. 01. *"Qualified education loan" means the*
25 *same as "qualified education loan" as defined in section 221(d)*
26 *of the Internal Revenue Code.*

27 NEW PARAGRAPH. 0m. *"Sibling" means a brother, sister,*
28 *stepbrother, or stepsister of the beneficiary.*

29 Sec. 129. Section 422.7, subsection 32, paragraph c,
30 subparagraph (1), Code 2020, is amended by adding the following
31 new subparagraph divisions:

32 NEW SUBPARAGRAPH DIVISION. (d) The payment of expenses
33 for fees, books, supplies, and equipment required for the
34 participation of a beneficiary in an apprenticeship program.

35 NEW SUBPARAGRAPH DIVISION. (e) The payment of qualified

1 education loan repayments.

2 Sec. 130. Section 422.7, subsection 32, paragraph c,
3 subparagraph (2), Code 2020, is amended by adding the following
4 new subparagraph divisions:

5 NEW SUBPARAGRAPH DIVISION. (0a) "*Apprenticeship program*"
6 means a program registered and certified with the United
7 States secretary of labor under section 1 of the National
8 Apprenticeship Act, 29 U.S.C. §50.

9 NEW SUBPARAGRAPH DIVISION. (0c) "*Qualified education loan*"
10 means the same as defined in section 12D.1, subsection 2.

11 NEW SUBPARAGRAPH DIVISION. (00c) "*Qualified education loan*
12 *repayments*" means amounts paid as principal or interest on any
13 qualified education loan of the beneficiary or a sibling of
14 the beneficiary. The repayment amounts shall not exceed ten
15 thousand dollars in the aggregate for the beneficiary or the
16 sibling, respectively.

17 NEW SUBPARAGRAPH DIVISION. (d) "*Sibling*" means the same as
18 defined in section 12D.1, subsection 2.

19 Sec. 131. EFFECTIVE DATE. This division of this Act, being
20 deemed of immediate importance, takes effect upon enactment.

21 Sec. 132. RETROACTIVE APPLICABILITY. This division of this
22 Act applies retroactively to January 1, 2019, for tax years
23 beginning on or after that date.

24 DIVISION XXI

25 IOWA EDUCATIONAL SAVINGS ACCOUNT AND FIRST-TIME HOMEBUYER
26 ACCOUNT — EXTENSIONS

27 Sec. 133. EXTENSION OF IOWA EDUCATIONAL SAVINGS ACCOUNT
28 CONTRIBUTION DEDUCTION FOR TAX YEAR 2019. Notwithstanding any
29 provision of law to the contrary, in determining the deduction
30 provided under section 422.7, subsection 32, paragraph "a",
31 for tax years beginning during the 2019 calendar year, a
32 participant who makes a contribution to the Iowa educational
33 savings plan trust pursuant to section 12D.3, subsection 1, on
34 or after January 1, 2020, but on or before July 31, 2020, may
35 elect to be deemed to have made the contribution on the last

1 day of calendar year 2019.

2 Sec. 134. EXTENSION OF IOWA FIRST-TIME HOMEBUYER ACCOUNT
3 AND BENEFICIARY DESIGNATION FOR ACCOUNTS OPENED IN 2019.

4 1. Notwithstanding section 541B.3, subsection 1, paragraph
5 "a", or any other provision of law to the contrary, an
6 individual who opened a first-time homebuyer account during
7 calendar year 2019 and who wishes to participate in the Iowa
8 first-time homebuyer savings account program shall designate
9 the account as a first-time homebuyer account on or before July
10 31, 2020, on forms provided by the department of revenue.

11 2. Notwithstanding section 541B.3, subsection 2, paragraph
12 "a", or any other provision of law to the contrary, an
13 individual who opened a first-time homebuyer account during
14 calendar year 2019 and who wishes to participate in the Iowa
15 first-time homebuyer savings account program shall designate an
16 individual as beneficiary of the first-time homebuyer savings
17 account on or before July 31, 2020, on forms provided by the
18 department of revenue.

19 Sec. 135. EFFECTIVE DATE. This division of this Act, being
20 deemed of immediate importance, takes effect upon enactment.

21 DIVISION XXII

22 IOWA EDUCATIONAL SAVINGS PLAN TRUST (529 PLANS) —
23 RECONTRIBUTIONS

24 Sec. 136. Section 422.7, subsection 32, paragraph c,
25 subparagraph (1), Code 2020, is amended by adding the following
26 new subparagraph division:

27 NEW SUBPARAGRAPH DIVISION. (d) (i) A recontribution of
28 a refund of any qualified higher education expenses from an
29 eligible educational institution to the extent that such refund
30 has been recontributed to the Iowa educational savings plan
31 trust described in chapter 12D and meets all of the following
32 criteria:

33 (A) The recontribution is made to the same account from
34 which the original withdrawal was made.

35 (B) The recontribution occurs within sixty days of the date

1 of refund.

2 (C) The recontribution amount does not exceed the amount
3 refunded by the eligible educational institution.

4 (ii) A deduction under paragraph "a" shall not be taken for
5 the amount of the recontribution.

6 Sec. 137. Section 422.7, subsection 32, paragraph c,
7 subparagraph (2), subparagraph division (c), subparagraph
8 subdivision (ii), Code 2020, is amended to read as follows:

9 (ii) For purposes of this subparagraph division (c),
10 "*Internal Revenue Code*" means the Internal Revenue Code of
11 1954, prior to the date of its redesignation as the Internal
12 Revenue Code of 1986 by the Tax Reform Act of 1986, or means
13 the Internal Revenue Code of 1986 as amended and in effect on
14 January 1, ~~2018~~ 2020. This definition shall not be construed
15 to include any amendment to the Internal Revenue Code enacted
16 after the date specified in the preceding sentence, including
17 any amendment with retroactive applicability or effectiveness.

18 Sec. 138. EFFECTIVE DATE. This division of this Act, being
19 deemed of immediate importance, takes effect upon enactment.

20 Sec. 139. RETROACTIVE APPLICABILITY. This division of this
21 Act applies retroactively to January 1, 2019, for tax years
22 beginning on or after that date.

23 DIVISION XXIII

24 QUALIFYING PERSONAL PROTECTION EQUIPMENT — DONATION

25 Sec. 140. Section 423.6, Code 2020, is amended by adding the
26 following new subsection:

27 NEW SUBSECTION. 18. Qualifying personal protective
28 equipment and materials which are assembled to become
29 qualifying personal protective equipment. For purposes of this
30 subsection, "*qualifying personal protective equipment*" means
31 personal protective equipment that is assembled and donated by
32 a person during the period beginning with a state of disaster
33 emergency proclamation by the governor under section 29C.6 and
34 ending one hundred eighty days after the expiration of such
35 proclamation.

1 Sec. 141. REFUNDS. Refunds of taxes, interest, or penalties
2 that arise from claims resulting from the enactment of this
3 division of this Act, for donations occurring prior to the
4 effective date of this division of this Act, shall not be
5 allowed unless claims are filed prior to October 1, 2020,
6 notwithstanding any other provision of the law to the contrary.

7 Sec. 142. EFFECTIVE DATE. This division of this Act, being
8 deemed of immediate importance, takes effect upon enactment.

9 Sec. 143. RETROACTIVE APPLICABILITY. This division of this
10 Act applies retroactively to January 1, 2020, for qualifying
11 personal protective equipment and materials assembled and
12 donated on or after that date.

13 DIVISION XXIV

14 FOOD OPERATION TRESPASS

15 Sec. 144. Section 716.7A, subsection 1, paragraph d, as
16 enacted by 2020 Iowa Acts, Senate File 2413, section 17, is
17 amended to read as follows:

18 d. (1) "*Food operation*" means any of the following:

19 ~~{1}~~ (a) A location where a food animal is produced,
20 maintained, or otherwise housed or kept, or processed in any
21 manner.

22 ~~{2}~~ (b) A location other than as described in subparagraph
23 ~~{1}~~ division (a) where a food animal is kept, including an
24 apiary, livestock market, vehicle or trailer attached to a
25 vehicle, fair, exhibition, or a business operated by a person
26 licensed to practice veterinary medicine pursuant to chapter
27 169.

28 ~~{3}~~ (c) A location where a meat food product, poultry
29 product, milk or milk product, eggs or an egg product, aquatic
30 product, or honey is prepared for human consumption, including
31 a food processing plant, a slaughtering establishment operating
32 under the provisions of 21 U.S.C. §451 et seq. or 21 U.S.C.
33 §601 et seq.; or a slaughtering establishment subject to state
34 inspection as provided in chapter 189A.

35 ~~{4}~~ (2) A "*Food operation*" does not include a food

1 establishment or farmers market ~~that sells or offers for sale a~~
2 ~~meat food product, poultry product, milk or milk product, eggs~~
3 ~~or an egg product, aquatic product, or honey.~~

4 Sec. 145. EFFECTIVE DATE. This division of this Act, being
5 deemed of immediate importance, takes effect upon enactment.

6 Sec. 146. RETROACTIVE APPLICABILITY. This division of this
7 Act applies retroactively to June 10, 2020.

8 DIVISION XXV

9 SHORT-TERM RENTAL PROPERTIES

10 Sec. 147. Section 331.301, Code 2020, is amended by adding
11 the following new subsection:

12 NEW SUBSECTION. 18. *a.* For purposes of this subsection,
13 "*short-term rental property*" means any individually or
14 collectively owned single-family house or dwelling unit;
15 any unit or group of units in a condominium, cooperative,
16 or timeshare; or an owner-occupied residential home that is
17 offered for a fee for thirty days or less. "*Short-term rental*
18 *property*" does not include a unit that is used for any retail,
19 restaurant, banquet space, event center, or other similar use.

20 *b.* A county shall not adopt or enforce any regulation,
21 restriction, or other ordinance, including a conditional use
22 permit requirement, relating to short-term rental properties
23 within the county. A short-term rental property shall be
24 classified as a residential land use for zoning purposes.

25 *c.* Notwithstanding paragraph "*b*", a county may enact or
26 enforce an ordinance that regulates, prohibits, or otherwise
27 limits short-term rental properties for the following primary
28 purposes if enforcement is performed in the same manner as
29 enforcement applicable to similar properties that are not
30 short-term rental properties:

31 (1) Protection of public health and safety related to fire
32 and building safety, sanitation, or traffic control.

33 (2) Residential use and zoning purposes related to noise,
34 property maintenance, or nuisance issues.

35 (3) Limitation or prohibition of use of property to house

1 sex offenders; to manufacture, exhibit, distribute, or sell
2 illegal drugs, liquor, pornography, or obscenity; or to operate
3 an adult-oriented entertainment establishment as described in
4 section 239B.5, subsection 4, paragraph "a".

5 (4) To provide the county with an emergency contact for a
6 short-term rental property.

7 d. A county shall not require a license or permit fee for a
8 short-term rental property in the county.

9 Sec. 148. Section 414.1, subsection 1, Code 2020, is amended
10 by adding the following new paragraph:

11 NEW PARAGRAPH. e. (1) For purposes of this paragraph,
12 "*short-term rental property*" means any individually or
13 collectively owned single-family house or dwelling unit;
14 any unit or group of units in a condominium, cooperative,
15 or timeshare; or an owner-occupied residential home that is
16 offered for a fee for thirty days or less. "*Short-term rental*
17 *property*" does not include a unit that is used for any retail,
18 restaurant, banquet space, event center, or other similar use.

19 (2) A city shall not adopt or enforce any regulation,
20 restriction, or other ordinance, including a conditional use
21 permit requirement, relating to short-term rental properties
22 within the city. A short-term rental property shall be
23 classified as a residential land use for zoning purposes.

24 (3) Notwithstanding subparagraph (2), a city may enact or
25 enforce an ordinance that regulates, prohibits, or otherwise
26 limits short-term rental properties for the following primary
27 purposes if enforcement is performed in the same manner as
28 enforcement applicable to similar properties that are not
29 short-term rental properties:

30 (a) Protection of public health and safety related to fire
31 and building safety, sanitation, or traffic control.

32 (b) Residential use and zoning purposes related to noise,
33 property maintenance, or nuisance issues.

34 (c) Limitation or prohibition of use of property to house
35 sex offenders; to manufacture, exhibit, distribute, or sell

1 illegal drugs, liquor, pornography, or obscenity; or to operate
2 an adult-oriented entertainment establishment as described in
3 section 239B.5, subsection 4, paragraph "a".

4 (d) To provide the city with an emergency contact for a
5 short-term rental property.

6 (4) A city shall not require a license or permit fee for a
7 short-term rental property in the city.

8 DIVISION XXVI

9 RURAL IMPROVEMENT ZONES

10 Sec. 149. Section 357H.1, subsection 1, Code 2020, is
11 amended to read as follows:

12 1. The board of supervisors of a county with less than
13 twenty thousand residents, not counting persons admitted or
14 committed to an institution enumerated in section 218.1 or
15 904.102, based upon the most recent certified federal census,
16 and with a private ~~lake~~ real estate development adjacent to or
17 abutting in part a lake may designate an area surrounding the
18 lake, if it is an unincorporated area of the county, a rural
19 improvement zone upon receipt of a petition pursuant to section
20 357H.2, and upon the board's determination that the area is in
21 need of improvements.

22 Sec. 150. EFFECTIVE DATE. This division of this Act, being
23 deemed of immediate importance, takes effect upon enactment.

24 Sec. 151. APPLICABILITY. This division of this Act applies
25 to rural improvement zones in existence on or established on or
26 after the effective date of this division of this Act.

27 DIVISION XXVII

28 ENTERPRISE ZONE PROGRAM

29 Sec. 152. 2014 Iowa Acts, chapter 1130, section 27, is
30 amended to read as follows:

31 SEC. 27. INVESTMENT TAX CREDITS ISSUED TO ELIGIBLE
32 HOUSING BUSINESSES UNDER THE ENTERPRISE ZONE PROGRAM —
33 TRANSFERABILITY. Notwithstanding the requirement in section
34 15E.193B, subsection 8, Code 2014, that not more than three
35 million dollars worth of tax credits for housing developments

1 located in a brownfield site or a blighted area shall be
2 eligible for transfer in a calendar year unless the eligible
3 housing business is also eligible for low-income housing tax
4 credits authorized under section 42 of the Internal Revenue
5 Code, and notwithstanding the requirement in section 15E.193B,
6 subsection 8, Code 2014, that the economic development
7 authority shall not approve more than one million five hundred
8 thousand dollars in tax credit certificates for transfer to
9 any one eligible housing business located on a brownfield
10 site or in a blighted area in a calendar year, all investment
11 tax credits determined under section 15E.193B, subsection 6,
12 paragraph "a", Code 2014, for housing developments located on
13 a brownfield site or in a blighted area may be approved by
14 the economic development authority for transfer in calendar
15 year 2014, or any subsequent calendar year, provided the
16 eligible housing business was awarded the investment tax
17 credit before the effective date of this section of this
18 division of this Act and notifies the economic development
19 authority, in writing, before July 1, 2014, of its intent to
20 transfer such tax credits, or provided the eligible housing
21 business was awarded the investment tax credit before July 1,
22 2015, for a housing development located in a blighted area
23 and in a county with a total population of less than one
24 hundred five thousand as determined by the most recent federal
25 decennial census, and submits a written request to the economic
26 development authority before September 1, 2020, for approval
27 to transfer such tax credits and provided the eligible housing
28 business and the related housing development meet all other
29 applicable requirements under section 15E.193B, Code 2014.
30 Notwithstanding any other provision of law to the contrary, a
31 tax credit transferred pursuant to this section shall not be
32 claimed by a transferee prior to January 1, 2016.

33 Sec. 153. EFFECTIVE DATE. This division of this Act, being
34 deemed of immediate importance, takes effect upon enactment.

35 Sec. 154. RETROACTIVE APPLICABILITY. This division of this

1 Act applies retroactively to May 30, 2014.

2 DIVISION XXVIII

3 FLYING OUR COLORS SPECIAL REGISTRATION PLATES

4 Sec. 155. Section 321.34, Code 2020, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 11D. *Flying our colors plates.*

7 *a.* Upon application and payment of the proper fees, the
8 director may issue flying our colors plates to the owner of a
9 motor vehicle subject to registration under section 321.109,
10 subsection 1, autocycle, motor truck, motor home, multipurpose
11 vehicle, motorcycle, trailer, or travel trailer.

12 *b.* Flying our colors plates shall be designed by the
13 department. Flying our colors plates shall be navy along the
14 top and red along the bottom, and contain a white space in the
15 middle of the plate which shall include the plate's letters and
16 numbers in black and a gray image of a bald eagle behind the
17 plate's letters and numbers.

18 *c.* (1) The special flying our colors fee for letter-number
19 designated flying our colors plates is thirty-five dollars.
20 An applicant may obtain personalized flying our colors plates
21 upon payment of the fee for personalized plates as provided in
22 subsection 5, which is in addition to the special fee. The
23 fees collected by the director under this subsection shall be
24 paid monthly to the treasurer of state and deposited in the
25 road use tax fund.

26 (2) The treasurer of state shall credit monthly from the
27 statutory allocations fund created under section 321.145,
28 subsection 2, to the flood mitigation fund created under
29 section 418.10, the amount of the special fees collected in the
30 previous month for flying our colors plates. This subparagraph
31 is repealed July 1, 2023.

32 *d.* Upon receipt of the special registration plates, the
33 applicant shall surrender the current registration plates to
34 the county treasurer. The county treasurer shall validate
35 the special registration plates in the same manner as regular

1 registration plates are validated under this section. The
2 annual special flying our colors fee for letter-number
3 designated flying our colors plates is ten dollars which
4 shall be paid in addition to the regular annual registration
5 fee. The annual fee for personalized flying our colors
6 plates is five dollars which shall be paid in addition to the
7 annual special flying our colors fee and the regular annual
8 registration fee. The annual special flying our colors fee
9 shall be credited as provided under paragraph "c".

10 Sec. 156. Section 321.166, subsection 9, Code 2020, is
11 amended to read as follows:

12 9. Special registration plates issued pursuant to section
13 321.34, other than gold star, medal of honor, collegiate,
14 fire fighter, natural resources, ~~and blackout,~~ and flying
15 our colors registration plates, shall be consistent with the
16 design and color of regular registration plates but shall
17 provide a space on a portion of the plate for the purpose of
18 allowing the placement of a distinguishing processed emblem or
19 an organization decal. Special registration plates shall also
20 comply with the requirements for regular registration plates
21 as provided in this section to the extent the requirements are
22 consistent with the section authorizing a particular special
23 vehicle registration plate.>

24 2. Title page, line 8, by striking <port authorities> and
25 inserting <short-term rentals, special registration plates>

HOUSE FILE 2641

H-8323

1 Amend the Senate amendment, H-8319, to House File 2641, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 86, after line 23 by inserting:

4 <DIVISION ____

5 FOOD BANKS — SALES TAX EXEMPTION

6 Sec. _____. Section 423.3, Code 2020, is amended by adding the
7 following new subsection:

8 NEW SUBSECTION. 107. The sales price from the sale or
9 rental of tangible personal property or specified digital
10 products, or services furnished, to a nonprofit food bank,
11 which tangible personal property, specified digital products,
12 or services are to be used by the nonprofit food bank for a
13 charitable purpose. For purposes of this subsection, "*nonprofit*
14 *food bank*" means an organization organized under chapter 504
15 and qualifying under section 501(c)(3) of the Internal Revenue
16 Code as an organization exempt from federal income tax under
17 section 501(a) of the Internal Revenue Code that maintains
18 an established operation involving the provision of food or
19 edible commodities or the products thereof on a regular basis
20 to persons in need or to food pantries, soup kitchens, hunger
21 relief centers, or other food or feeding centers that, as an
22 integral part of their normal activities, provide meals or food
23 on a regular basis to persons in need.>

24 2. By renumbering as necessary.

By NIELSEN of Johnson

H-8323 FILED JUNE 14, 2020

HOUSE FILE 2641

H-8324

1 Amend the Senate amendment, H-8319, to House File 2641, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 23, after line 26 by inserting:

4 <Sec. _____. Section 423.3, Code 2020, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 107. The sales price from the sale of
7 feminine hygiene products. For purposes of this subsection,
8 "*feminine hygiene products*" means sanitary napkins, tampons, or
9 other similar items used for feminine hygiene.>
10 2. By renumbering as necessary.

By NIELSEN of Johnson

H-8324 FILED JUNE 14, 2020

SENATE AMENDMENT TO
HOUSE FILE 2642

H-8318

1 Amend House File 2642, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

<DIVISION I

REBUILD IOWA INFRASTRUCTURE FUND

5 Section 1. REBUILD IOWA INFRASTRUCTURE FUND —
6 APPROPRIATIONS. There is appropriated from the rebuild Iowa
7 infrastructure fund to the following departments and agencies
8 for the following fiscal years, the following amounts, or so
9 much thereof as is necessary, to be used for the purposes
10 designated:

11 1. DEPARTMENT OF ADMINISTRATIVE SERVICES

12 For security cameras on the state capitol complex,
13 notwithstanding section 8.57, subsection 5, paragraph "c":

14 FY 2020-2021:

15 \$ 250,000

16 2. DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

17 a. (1) For deposit in the water quality initiative fund
18 created in section 466B.45 for purposes of supporting the
19 water quality initiative administered by the division of soil
20 conservation and water quality as provided in section 466B.42,
21 including salaries, support, maintenance, and miscellaneous
22 purposes, notwithstanding section 8.57, subsection 5, paragraph
23 "c":

24 FY 2020-2021:

25 \$ 5,200,000

26 (2) (a) The moneys appropriated in this lettered
27 paragraph shall be used to support demonstration projects in
28 subwatersheds as designated by the department that are part
29 of high-priority watersheds identified by the water resources
30 coordinating council.

31 (b) The moneys appropriated in this lettered paragraph
32 shall be used to support demonstration projects in watersheds
33 generally, including regional watersheds, as designated by the
34

1 division and high-priority watersheds identified by the water
2 resources coordinating council.

3 (3) In supporting projects in watersheds and subwatersheds
4 as provided in subparagraph (2), subparagraph divisions (a) and
5 (b), all of the following shall apply:

6 (a) The demonstration projects shall utilize water quality
7 practices as described in the latest revision of the document
8 entitled "Iowa Nutrient Reduction Strategy" initially presented
9 in November 2012 by the department of agriculture and land
10 stewardship, the department of natural resources, and Iowa
11 state university of science and technology.

12 (b) The division shall implement demonstration projects
13 as provided in subparagraph division (a) by providing
14 for participation by persons who hold a legal interest in
15 agricultural land used in farming. To every extent practical,
16 the division shall provide for collaborative participation by
17 such persons who hold a legal interest in agricultural land
18 located within the same subwatershed.

19 (c) The division shall implement demonstration projects on
20 a cost-share basis as determined by the division. Except for
21 edge-of-field practices, the state's share of the amount shall
22 not exceed 50 percent of the estimated cost of establishing the
23 practice as determined by the division or 50 percent of the
24 actual cost of establishing the practice, whichever is less.

25 (d) The demonstration projects shall be used to educate
26 other persons about the feasibility and value of establishing
27 similar water quality practices. The division shall promote
28 field day events for purposes of allowing interested persons to
29 establish water quality practices on their agricultural land.

30 (e) The division shall conduct water quality evaluations
31 within supported subwatersheds. Within a reasonable period
32 after accumulating information from such evaluations, the
33 division shall create an aggregated database of water quality
34 practices. Any information identifying a person holding a
35 legal interest in agricultural land or specific agricultural

1 land shall be a confidential record.

2 (4) The moneys appropriated in this lettered paragraph
3 shall be used to support education and outreach in a manner
4 that encourages persons who hold a legal interest in
5 agricultural land used for farming to implement water quality
6 practices, including the establishment of such practices in
7 watersheds generally, and not limited to subwatersheds or
8 high-priority watersheds.

9 (5) The moneys appropriated in this lettered paragraph
10 may be used to contract with persons to coordinate the
11 implementation of efforts provided in this paragraph.

12 (6) The moneys appropriated in this lettered paragraph
13 may be used by the department to support urban soil and water
14 conservation efforts, which may include but are not limited
15 to management practices related to bioretention, landscaping,
16 the use of permeable or pervious pavement, and soil quality
17 restoration. The moneys shall be allocated on a cost-share
18 basis as provided in chapter 161A.

19 (7) Notwithstanding any other provision of law to the
20 contrary, the department may use moneys appropriated in
21 this lettered paragraph to carry out the provisions of this
22 paragraph on a cost-share basis in combination with other
23 moneys available to the department from a state or federal
24 source.

25 (8) Not more than 10 percent of the moneys appropriated in
26 this lettered paragraph may be used for costs of administration
27 and implementation of the water quality initiative administered
28 by the soil conservation division.

29 b. For deposit in the renewable fuels infrastructure fund
30 created in section 159A.16 for renewable fuel infrastructure
31 programs:

32 FY 2020-2021:

33 \$ 3,000,000

34 3. DEPARTMENT OF CULTURAL AFFAIRS

35 a. For deposit in the Iowa great places program fund created

H-8318 (Continued)

1 in section 303.3D for Iowa great places program projects that
2 meet the definition of "vertical infrastructure" in section
3 8.57, subsection 5, paragraph "c":

4 FY 2020-2021:

5 \$ 1,000,000

6 b. For grants to nonprofit organizations committed to
7 strengthening communities through youth development, healthy
8 living, and social responsibility for costs associated with
9 the renovation and maintenance of facility infrastructure at
10 facilities located in cities with a population of less than
11 28,000 as determined by the 2010 federal decennial census:

12 FY 2020-2021:

13 \$ 250,000

14 4. ECONOMIC DEVELOPMENT AUTHORITY

15 a. For deposit in the community attraction and tourism fund
16 created in section 15F.204:

17 FY 2020-2021:

18 \$ 5,000,000

19 b. For equal distribution to regional sports authority
20 districts certified by the department pursuant to section
21 15E.321, notwithstanding section 8.57, subsection 5, paragraph
22 "c":

23 FY 2020-2021:

24 \$ 500,000

25 5. DEPARTMENT OF HUMAN SERVICES

26 a. For critical infrastructure at state institutions,
27 including the state resource centers, the mental health
28 institutes, and the state training school at Eldora:

29 FY 2020-2021:

30 \$ 596,500

31 b. For the renovation and construction of certain nursing
32 facilities, consistent with the provisions of chapter 249K:

33 FY 2020-2021:

34 \$ 500,000

35 c. For a grant to a nonprofit agency that provides expert

H-8318 (Continued)

1 care for children with medical complexity to expand its
2 services to those children who reach adulthood in their care
3 by providing infrastructure funding for expanding a nursing
4 facility:

5 FY 2021-2022:

6 \$ 500,000

7 6. IOWA LAW ENFORCEMENT ACADEMY

8 For costs associated with furniture, fixtures, and equipment
9 at the academy, notwithstanding section 8.57, subsection 5,
10 paragraph "c":

11 FY 2020-2021:

12 \$ 280,000

13 7. DEPARTMENT OF NATURAL RESOURCES

14 a. For implementation of lake projects that have
15 established watershed improvement initiatives and community
16 support in accordance with the department's annual lake
17 restoration plan and report, notwithstanding section 8.57,
18 subsection 5, paragraph "c":

19 FY 2020-2021:

20 \$ 8,600,000

21 b. For state park infrastructure improvements:

22 FY 2020-2021:

23 \$ 1,000,000

24 c. For the administration of a water trails and low head
25 dam public hazard statewide plan, including salaries, support,
26 maintenance, and miscellaneous purposes, notwithstanding
27 section 8.57, subsection 5, paragraph "c":

28 FY 2020-2021:

29 \$ 250,000

30 8. DEPARTMENT OF PUBLIC DEFENSE

31 a. For major maintenance projects at national guard
32 armories and facilities:

33 FY 2020-2021:

34 \$ 1,000,000

35 b. For improvement projects for Iowa national guard

H-8318 (Continued)

1 installations and readiness centers to support operations and
2 training requirements:

3 FY 2020-2021:

4 \$ 1,000,000

5 c. For construction improvement projects at the Camp Dodge
6 facility:

7 FY 2020-2021:

8 \$ 250,000

9 d. The department of public defense shall report to the
10 general assembly by December 15, 2020, regarding the projects
11 the department has funded or intends to fund from moneys
12 appropriated to the department pursuant to this subsection for
13 the fiscal year beginning July 1, 2020.

14 9. DEPARTMENT OF PUBLIC SAFETY

15 a. For payments and other costs due under a financing
16 agreement entered into by the treasurer of state for building
17 the statewide interoperable communications system pursuant to
18 section 29C.23, subsection 2, notwithstanding section 8.57,
19 subsection 5, paragraph "c":

20 FY 2020-2021:

21 \$ 3,960,945

22 b. For the purchase of ballistic vests, notwithstanding
23 section 8.57, subsection 5, paragraph "c":

24 FY 2020-2021:

25 \$ 467,500

26 c. For the purchase of bomb suits, notwithstanding section
27 8.57, subsection 5, paragraph "c":

28 FY 2020-2021:

29 \$ 384,000

30 d. For the purchase of an airplane, notwithstanding section
31 8.57, subsection 5, paragraph "c":

32 FY 2020-2021:

33 \$ 1,713,170

34 10. BOARD OF REGENTS

35 a. For allocation by the state board of regents to the

H-8318 (Continued)

1 state university of Iowa, Iowa state university of science
2 and technology, and the university of northern Iowa to
3 reimburse the institutions for deficiencies in the operating
4 funds resulting from the pledging of tuition, student fees
5 and charges, and institutional income to finance the cost of
6 providing academic and administrative buildings and facilities
7 and utility services at the institutions:

8 FY 2020-2021:

9 \$ 28,268,466

10 b. For the renovation and construction of an industrial
11 technology center at the university of northern Iowa to
12 include reimbursement of infrastructure costs incurred by the
13 university for construction of the facility in the prior fiscal
14 year:

15 FY 2021-2022:

16 \$ 13,000,000

17 FY 2022-2023:

18 \$ 18,000,000

19 FY 2023-2024:

20 \$ 8,500,000

21 11. DEPARTMENT OF TRANSPORTATION

22 a. For deposit in the public transit infrastructure grant
23 fund created in section 324A.6A, for projects that meet
24 the definition of vertical infrastructure in section 8.57,
25 subsection 5, paragraph "c":

26 FY 2020-2021:

27 \$ 500,000

28 b. For acquiring, constructing, and improving recreational
29 trails within the state:

30 FY 2020-2021:

31 \$ 1,000,000

32 c. For deposit in the railroad revolving loan and grant
33 fund created in section 327H.20A, notwithstanding section 8.57,
34 subsection 5, paragraph "c":

35 FY 2020-2021:

H-8318 (Continued)

1 \$ 500,000
2 d. For vertical infrastructure improvements at the
3 commercial service airports within the state:
4 FY 2020-2021:
5 \$ 1,000,000
6 e. For vertical infrastructure improvements at general
7 aviation airports within the state:
8 FY 2020-2021:
9 \$ 650,000
10 12. TREASURER OF STATE
11 For distribution in accordance with chapter 174 to qualified
12 fairs that belong to the association of Iowa fairs for county
13 fair vertical infrastructure improvements:
14 FY 2020-2021:
15 \$ 1,060,000
16 13. DEPARTMENT OF VETERANS AFFAIRS
17 For resurfacing the roadway at the Iowa veteran's cemetery:
18 FY 2020-2021:
19 \$ 50,000
20 14. JUDICIAL BRANCH
21 a. For major maintenance to the Iowa judicial building:
22 FY 2020-2021:
23 \$ 400,000
24 b. For furniture and equipment for justice centers
25 located in counties with a population of less than 400,000
26 as determined by the 2010 federal decennial census,
27 notwithstanding section 8.57, subsection 5, paragraph "c":
28 FY 2020-2021:
29 \$ 211,455
30 15. LEGISLATIVE BRANCH
31 For repair of the gutters of the Iowa state capitol:
32 FY 2020-2021:
33 \$ 1,250,000
34 FY 2021-2022:
35 \$ 1,250,000

1 Sec. 2. REVERSION. For purposes of section 8.33, unless
2 specifically provided otherwise, unencumbered or unobligated
3 moneys from an appropriation made in this division of this Act
4 shall not revert but shall remain available for expenditure for
5 the purposes designated until the close of the fiscal year that
6 ends two years after the end of the fiscal year for which the
7 appropriation is made. However, if the project or projects for
8 which such appropriation was made are completed in an earlier
9 fiscal year, unencumbered or unobligated moneys shall revert at
10 the close of that same fiscal year.

11 DIVISION II

12 TECHNOLOGY REINVESTMENT FUND

13 Sec. 3. TECHNOLOGY REINVESTMENT FUND. There is
14 appropriated from the technology reinvestment fund created in
15 section 8.57C to the following departments and agencies for the
16 fiscal year beginning July 1, 2020, and ending June 30, 2021,
17 the following amounts, or so much thereof as is necessary, to
18 be used for the purposes designated:

19 1. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD

20 For upgrading the web reporting system:

21 \$ 500,000

22 2. DEPARTMENT OF CORRECTIONS

23 For institutions building automation systems:

24 \$ 500,000

25 3. DEPARTMENT OF EDUCATION

26 a. For the continued development and implementation of an
27 educational data warehouse to be utilized by teachers, parents,
28 school district administrators, area education agency staff,
29 department of education staff, and policymakers:

30 \$ 600,000

31 The department may allocate a portion of the moneys
32 appropriated in this lettered paragraph for an e-transcript
33 data system capable of tracking students throughout their
34 education via interconnectivity with multiple schools.

35 b. For maintenance and lease costs associated with

H-8318 (Continued)

1 connections for part III of the Iowa communications network:
2 \$ 2,727,000
3 c. To the public broadcasting division for the replacement
4 of equipment:
5 \$ 1,000,000
6 4. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT
7 For the implementation of a statewide mass notification and
8 emergency messaging system:
9 \$ 400,000
10 5. DEPARTMENT OF HUMAN RIGHTS
11 a. For the cost of equipment and computer software for the
12 continued development and implementation of Iowa's criminal
13 justice information system:
14 \$ 1,400,000
15 b. For the costs associated with the justice enterprise data
16 warehouse:
17 \$ 157,980
18 6. IOWA TELECOMMUNICATIONS AND TECHNOLOGY COMMISSION
19 For firewall and distributed denial-of-service attack
20 protection for the Iowa communications network:
21 \$ 2,071,794
22 7. IOWA LAW ENFORCEMENT ACADEMY
23 For information technology for classrooms and conference
24 rooms at the academy building:
25 \$ 400,000
26 8. DEPARTMENT OF HUMAN SERVICES
27 For technology costs associated with the state poison
28 control center:
29 \$ 34,000
30 9. DEPARTMENT OF MANAGEMENT
31 a. For the continued development and implementation of
32 a searchable database that can be placed on the internet for
33 budget and financial information:
34 \$ 45,000
35 b. For the continued development and implementation of the

H-8318 (Continued)

1 comprehensive electronic grant management system:
2 \$ 70,000
3 c. For the upgrade of the local government budget and
4 property tax system:
5 \$ 624,000
6 10. DEPARTMENT OF PUBLIC HEALTH
7 For replacement of computer infrastructure and software at
8 the state medical examiner's office:
9 \$ 395,000
10 11. DEPARTMENT OF REVENUE
11 For tax system modernization:
12 \$ 4,070,460
13 12. DEPARTMENT OF VETERANS AFFAIRS
14 For security cameras at the Iowa veteran's cemetery:
15 \$ 21,000
16 13. JUDICIAL BRANCH
17 For voice-over internet protocol phone upgrades at county
18 courthouses:
19 \$ 163,000
20 Sec. 4. REVERSION. For purposes of section 8.33, unless
21 specifically provided otherwise, unencumbered or unobligated
22 moneys from an appropriation made in this division of this Act
23 shall not revert but shall remain available for expenditure for
24 the purposes designated until the close of the fiscal year that
25 ends two years after the end of the fiscal year for which the
26 appropriation is made. However, if the project or projects for
27 which such appropriation was made are completed in an earlier
28 fiscal year, unencumbered or unobligated moneys shall revert at
29 the close of that same fiscal year.

30 DIVISION III

31 CHANGES TO PRIOR APPROPRIATIONS

32 Sec. 5. 2015 Iowa Acts, chapter 139, section 1, subsection
33 10, paragraph b, as amended by 2017 Iowa Acts, chapter 173,
34 section 11, 2018 Iowa Acts, chapter 1162, section 9, and
35 2019 Iowa Acts, chapter 137, section 6 is amended to read as

H-8318 (Continued)

1 follows:

2 b. For construction of a student innovation center at
3 Iowa state university of science and technology, to include
4 reimbursement of infrastructure costs incurred by the
5 university for construction of the facility in the prior fiscal
6 ~~year~~ years:

7 FY 2016-2017:

8 \$ 1,000,000

9 FY 2017-2018:

10 \$ 6,000,000

11 FY 2018-2019:

12 \$ 6,000,000

13 FY 2019-2020:

14 \$ 7,000,000

15 FY 2020-2021:

16 \$ ~~10,000,000~~

17 6,625,000

18 FY 2021-2022:

19 \$ ~~10,000,000~~

20 13,375,000

21 Sec. 6. 2016 Iowa Acts, chapter 1133, section 7, is amended
22 to read as follows:

23 SEC. 7. REVERSION.

24 1. For Except as provided in subsection 2, for purposes
25 of section 8.33, unless specifically provided otherwise,
26 unencumbered or unobligated moneys made from an appropriation
27 in this division of this Act shall not revert but shall remain
28 available for expenditure for the purposes designated until the
29 close of the fiscal year that ends three years after the end of
30 the fiscal year for which the appropriation is made. However,
31 if the project or projects for which such appropriation was
32 made are completed in an earlier fiscal year, unencumbered
33 or unobligated moneys shall revert at the close of that same
34 fiscal year.

35 2. For purposes of section 8.33, unless specifically

1 provided otherwise, unencumbered or unobligated moneys
2 appropriated in section 6, subsection 2, of this division of
3 this 2016 Act, shall not revert but shall remain available for
4 the purpose designated until the close of the fiscal year that
5 begins July 1, 2020.

6 Sec. 7. 2018 Iowa Acts, chapter 1162, section 1, is amended
7 to read as follows:

8 1. DEPARTMENT OF ADMINISTRATIVE SERVICES

9 For major maintenance projects:

10 FY 2018-2019:

11 \$ 24,500,000

12 Of the moneys appropriated in this subsection for the fiscal
13 year beginning July 1, 2018, the department shall give priority
14 to projects for repair of the roof of the state historical
15 building and is authorized to expend such amount not to exceed
16 \$3,300,000 for the costs associated with projects for repair of
17 the roof of the state historical building.

18 FY 2019-2020:

19 \$ 20,000,000

20 Of the moneys appropriated in this subsection for the fiscal
21 year beginning July 1, 2019, the department shall give priority
22 to projects for repair of the roof of the state historical
23 building and is authorized to expend such amount not to exceed
24 \$3,300,000 for the costs associated with projects for repair of
25 the roof of the state historical building.

26 FY 2020-2021:

27 \$ ~~20,000,000~~

28 12,000,000

29 FY 2021-2022:

30 \$ 20,000,000

31 FY 2022-2023:

32 \$ 20,000,000

33 FY 2023-2024:

34 \$ 20,000,000

35 Sec. 8. 2018 Iowa Acts, chapter 1162, section 1, subsection

H-8318 (Continued)

1 10, paragraph b, is amended to read as follows:

2 b. For construction of a new veterinary diagnostic
3 laboratory at Iowa state university of science and technology,
4 to include reimbursement of infrastructure costs incurred by
5 the university for construction of the laboratory in the prior
6 fiscal year years:

7	FY 2018-2019:	
8	.....	\$ 1,000,000
9	FY 2019-2020:	
10	.....	\$ 12,500,000
11	FY 2020-2021:	
12	.....	\$ 12,500,000
13		<u>8,900,000</u>
14	FY 2021-2022:	
15	.....	\$ 12,500,000
16	FY 2022-2023:	
17	.....	\$ 12,500,000
18	FY 2023-2024:	
19	.....	\$ 12,500,000
20		<u>16,100,000</u>

21 Sec. 9. 2019 Iowa Acts, chapter 137, section 1, subsection
22 4, paragraphs d and e, are amended to read as follows:

23 d. For deposit in the vacant state buildings demolition fund
24 created in section 15.261:

25	FY 2019-2020:	
26	.....	\$ 1,000,000
27	FY 2020-2021:	
28	.....	\$ 1,000,000
29	FY 2021-2022:	
30	.....	\$ 1,000,000

31 e. For deposit in the vacant state buildings rehabilitation
32 fund created in section 15.262, notwithstanding section 8.57,
33 subsection 5, paragraph "c":

34	FY 2019-2020:	
35	.....	\$ 1,000,000

1 ~~FY 2020-2021:~~

2 ~~..... \$ 1,000,000~~

3 FY 2021-2022:

4 \$ 1,000,000

5 Sec. 10. EFFECTIVE DATE. This division of this Act, being
6 deemed of immediate importance, takes effect upon enactment.

7 DIVISION IV

8 MISCELLANEOUS PROVISIONS

9 Sec. 11. Section 2.12B, Code 2020, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION. 2A. The facilities manager for facilities
12 under the control of the general assembly shall develop and
13 submit to the legislative council by December 15, 2020, a
14 five-year maintenance project schedule report, with annual
15 written updates thereafter, for the Iowa state capitol and the
16 Ola Babcock Miller building.

17 Sec. 12. Section 8.57C, subsection 3, paragraph a,
18 subparagraph (2), Code 2020, is amended to read as follows:

19 (2) The fiscal year beginning July 1, ~~2020~~ 2021, and for
20 each subsequent fiscal year thereafter.

21 Sec. 13. Section 8.57C, subsection 3, Code 2020, is amended
22 by adding the following new paragraph:

23 NEW PARAGRAPH. *i.* There is appropriated from the rebuild
24 Iowa infrastructure fund for the fiscal year beginning
25 July 1, 2020, and ending June 30, 2021, the sum of eighteen
26 million five hundred fifty thousand dollars to the technology
27 reinvestment fund, notwithstanding section 8.57, subsection 5,
28 paragraph "c".

29 Sec. 14. ROUTINE MAINTENANCE FUND. Notwithstanding the
30 standing appropriation in section 8A.330, there is appropriated
31 from the rebuild Iowa infrastructure fund to the department of
32 administrative services for deposit in the routine maintenance
33 fund established in section 8A.330 for the fiscal year
34 beginning July 1, 2020, the sum of one million dollars.

35 DIVISION V

1 REBUILD IOWA INFRASTRUCTURE FUND APPROPRIATION

2 Sec. 15. IOWA ECONOMIC EMERGENCY FUND TRANSFERS.

3 Notwithstanding any provision of section 8.55 to the contrary
4 and for purposes of transfers from the Iowa economic emergency
5 fund created in section 8.55 as provided in this section during
6 the fiscal year beginning July 1, 2020, the maximum balance of
7 the Iowa economic emergency fund is the amount equal to two
8 and one-half percent of the adjusted revenue estimate for the
9 fiscal year beginning July 1, 2020. If the amount of moneys
10 in the Iowa economic emergency fund is equal to the maximum
11 balance, moneys in excess of this amount shall be distributed
12 as follows during the fiscal year beginning July 1, 2020:

13 1. The first seventy million dollars shall be transferred to
14 the general fund of the state.

15 2. Of the excess remaining after the transfer in subsection
16 1, the difference, reduced by the transfer made in subsection
17 1, between the actual net revenue for the general fund of the
18 state for the fiscal year beginning July 1, 2019, and ending
19 June 30, 2020, and the adjusted revenue estimate for the fiscal
20 year beginning July 1, 2019, and ending June 30, 2020, shall
21 be transferred to the taxpayer relief fund created in section
22 8.57E.

23 3. The remainder of the excess, if any, shall be transferred
24 to the general fund of the state.

25 Sec. 16. REBUILD IOWA INFRASTRUCTURE FUND — GENERAL FUND
26 APPROPRIATION. There is appropriated from the general fund
27 of the state for the fiscal year beginning July 1, 2019, and
28 ending June 30, 2020, to the rebuild Iowa infrastructure fund
29 created in section 8.57, the sum of seventy million dollars.

30 Sec. 17. EFFECTIVE DATE. This division of this Act, being
31 deemed of immediate importance, takes effect upon enactment.

32 Sec. 18. RETROACTIVE APPLICABILITY. This division of this
33 Act applies retroactively to June 1, 2020.

34 DIVISION VI

35 CONTINGENT EFFECTIVE DATE AND RETROACTIVE APPLICABILITY

H-8318 (Continued)

1 Sec. 19. EFFECTIVE UPON ENACTMENT. Unless otherwise
2 provided, this Act, if approved by the governor on or after
3 July 1, 2020, takes effect upon enactment.

4 Sec. 20. RETROACTIVE APPLICABILITY. Unless otherwise
5 provided, this Act, if approved by the governor on or after
6 July 1, 2020, applies retroactively to July 1, 2020.>

H-8318 FILED JUNE 14, 2020

SENATE AMENDMENT TO
HOUSE FILE 2643

H-8317

1 Amend House File 2643, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking everything after the enacting clause and
4 inserting:

<DIVISION I

CONTINUING APPROPRIATIONS

7 Section 1. CONTINUING APPROPRIATIONS — FY 2020-2021.

8 1. APPROPRIATIONS DETERMINED FROM FY 2019-2020 LINE ITEM
9 AND LIMITED STANDING APPROPRIATIONS.

10 a. For all line item appropriations, standing limited
11 appropriations, and standing unlimited appropriations otherwise
12 limited by law, including appropriations from federal and
13 nonstate funds, the department of management, in consultation
14 with the legislative services agency, shall determine the
15 amount of such line item appropriations, standing limited
16 appropriations, and standing unlimited appropriations otherwise
17 limited by law, including appropriations from federal and
18 nonstate funds, made for the fiscal year beginning July 1,
19 2019, and ending June 30, 2020, by taking into consideration
20 all of the following:

21 (1) 2020 Iowa Acts, Senate Files 2144 and 2408, and other
22 2020 Iowa Acts.

23 (2) 2019 Iowa Acts.

24 (3) All interdepartmental and intradepartmental transfers
25 made pursuant to section 8.39 and other provisions of law.

26 (4) Other provisions of law.

27 b. The department of management, in consultation with the
28 legislative services agency, shall also identify the entities
29 to which such appropriations were made, or the entities'
30 successors.

31 2. CONTINUING APPROPRIATIONS. There is appropriated
32 from the appropriate state fund or account to the entities
33 identified pursuant to subsection 1, for the fiscal year
34 beginning July 1, 2020, and ending June 30, 2021, amounts, or
35 so much thereof as is necessary, equal to the amounts of all

1 line item appropriations, standing limited appropriations, and
2 standing unlimited appropriations otherwise limited by law,
3 including federal and nonstate funds, made for the fiscal year
4 beginning July 1, 2019, and ending June 30, 2020, as determined
5 pursuant to subsection 1, to be used for the same designated
6 purposes.

7 3. DUPLICATIVE STANDING APPROPRIATIONS SUPPLANTED. The
8 amounts appropriated under subsection 2 shall supplant
9 any duplicative standing appropriation for the fiscal year
10 beginning July 1, 2020, and ending June 30, 2021.

11 4. MISCELLANEOUS PROVISIONS APPLICABLE TO FY 2020-2021.
12 Any powers, duties, limitations, or requirements, including
13 reporting requirements, set forth in 2019 Iowa Acts, chapters
14 85, 89, 131, 135, 136, 154, 155, and 163, for the fiscal
15 year beginning July 1, 2019, and ending June 30, 2020, are
16 applicable for the fiscal year beginning July 1, 2020, and
17 ending June 30, 2021, and any specified date contained therein
18 shall apply one year later than specified in such chapters.

19 5. ALLOCATION AMOUNTS. For any line item appropriation,
20 standing limited appropriation, or standing unlimited
21 appropriation otherwise limited by law identified pursuant
22 to subsection 1 which is subject to an allocation amount for
23 the fiscal year beginning July 1, 2019, and ending June 30,
24 2020, the amount appropriated under subsection 2 based on such
25 appropriation shall be subject to the same allocation amount
26 for the fiscal year beginning July 1, 2020, and ending June 30,
27 2021.

28 6. NONREVERSION PROVISIONS. For any line item
29 appropriation, standing limited appropriation, or standing
30 unlimited appropriation otherwise limited by law identified
31 pursuant to subsection 1 that is subject to a specified
32 nonreversion provision, whether for a limited or unlimited
33 period, the amount appropriated under subsection 2 based on
34 such appropriation shall be subject to the same specified
35 nonreversion provision, and in the case of a specified

1 nonreversion provision for a limited period, the period shall
2 be considered to be one fiscal year longer than specified for
3 the appropriation identified pursuant to subsection 1.

4 7. FULL-TIME EQUIVALENT POSITIONS. The amounts
5 appropriated under subsection 2 to an entity identified
6 pursuant to subsection 1 may be used by the entity for a number
7 of full-time equivalent positions for the fiscal year beginning
8 July 1, 2020, and ending June 20, 2021, equal to the number of
9 full-time equivalent positions authorized for the entity for
10 the fiscal year beginning July 1, 2019, and ending June 30,
11 2020.

12 8. EXCLUSIONS. This section does not apply to any of the
13 following:

14 a. Appropriations made from the rebuild Iowa infrastructure
15 fund and the technology reinvestment fund pursuant to 2019 Iowa
16 Acts, chapter 137.

17 b. Appropriations made to the department of transportation
18 from the road use tax fund and the primary road fund pursuant
19 to 2019 Iowa Acts, chapter 52.

20 c. The appropriation made to the department of
21 administrative services from the general fund of the state for
22 establishing a listing of real property owned or leased by
23 the state pursuant to 2019 Iowa Acts, chapter 136, section 1,
24 subsection 1, paragraph "d".

25 d. The appropriation made to the department of cultural
26 affairs from the general fund of the state for payment of
27 rent for the state records center pursuant to 2019 Iowa Acts,
28 chapter 154, section 1, subsection 1, paragraph "g".

29 e. The appropriation made to the Iowa law enforcement
30 academy from the general fund of the state for costs associated
31 with temporary relocation of the Iowa law enforcement academy
32 pursuant to 2019 Iowa Acts, chapter 163, section 10, subsection
33 1, paragraph "a", subparagraph (2), as amended in this Act.

34 f. The appropriation made to the department of homeland
35 security and emergency management from the general fund of the

1 state for flood recovery pursuant to 2020 Iowa Acts, Senate
2 File 2144, section 3.

3 g. The appropriation made to the department of management
4 for distribution of moneys to other governmental entities for
5 the payment of rate adjustments established by the office of
6 the chief information officer pursuant to 2019 Iowa Acts,
7 chapter 136, section 16, subsection 2.

8 h. The appropriation made to the department of revenue from
9 the general fund of the state for technology upgrades pursuant
10 to 2019 Iowa Acts, chapter 136, section 19, subsection 1,
11 paragraph "b".

12 i. Any line item appropriation, standing limited
13 appropriation, or standing unlimited appropriation otherwise
14 limited by law that is otherwise provided for in this Act.

15 Sec. 2. REPEAL. 2020 Iowa Acts, Senate File 2408, sections
16 7 and 8, are repealed.

17 DIVISION II

18 GENERAL ASSEMBLY

19 Sec. 3. GENERAL ASSEMBLY.

20 1. The appropriations made pursuant to section 2.12 for the
21 expenses of the general assembly and legislative agencies for
22 the fiscal year beginning July 1, 2020, and ending June 30,
23 2021, are reduced by the following amount:

24 \$ 1,000,000

25 2. The budgeted amounts for the general assembly and
26 legislative agencies for the fiscal year beginning July 1,
27 2020, may be adjusted to reflect the unexpended budgeted
28 amounts from the previous fiscal year.

29 DIVISION III

30 ADMINISTRATION AND REGULATION APPROPRIATIONS — FY 2020-2021

31 Sec. 4. DEPARTMENT OF ADMINISTRATIVE SERVICES. There
32 is appropriated from the general fund of the state to the
33 department of administrative services for the fiscal year
34 beginning July 1, 2020, and ending June 30, 2021, the following
35 amount, or so much thereof as is necessary, to be used for the

1 purposes designated:

2 For the payment of utility costs, and for not more than the
3 following full-time equivalent positions:

4	\$	3,882,948
5	FTEs	1.00

6 Notwithstanding section 8.33, any excess moneys appropriated
7 for utility costs in this section shall not revert to the
8 general fund of the state at the end of the fiscal year but
9 shall remain available for expenditure for the purposes
10 designated during the succeeding fiscal year.

11 Sec. 5. SECRETARY OF STATE — ADMINISTRATION AND
12 ELECTIONS. There is appropriated from the general fund of the
13 state to the office of the secretary of state for the fiscal
14 year beginning July 1, 2020, and ending June 30, 2021, the
15 following amount, or so much thereof as is necessary, to be
16 used for the purposes designated:

17 For salaries, support, maintenance, and miscellaneous
18 purposes, and for not more than the following full-time
19 equivalent positions:

20	\$	1,874,870
21	FTEs	16.00

22 The state department or agency that provides data processing
23 services to support voter registration file maintenance and
24 storage shall provide those services without charge.

25 DIVISION IV

26 EDUCATION APPROPRIATIONS — FY 2020-2021

27 Sec. 6. STATE BOARD OF REGENTS. There is appropriated from
28 the general fund of the state to the state board of regents
29 for the fiscal year beginning July 1, 2020, and ending June
30 30, 2021, the following amounts, or so much thereof as is
31 necessary, to be used for the purposes designated:

32 1. STATE SCHOOL FOR THE DEAF

33 For salaries, support, maintenance, and miscellaneous
34 purposes, and for not more than the following full-time
35 equivalent positions:

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1 \$ 10,536,171

2 FTEs 101.84

3 2. IOWA BRAILLE AND SIGHT SAVING SCHOOL

4 For salaries, support, maintenance, and miscellaneous
5 purposes, and for not more than the following full-time
6 equivalent positions:

7 \$ 4,434,459

8 FTEs 58.00

9 Sec. 7. BOARD OF REGENTS — REDUCTION. The appropriations
10 made to the state board of regents for the fiscal year
11 beginning July 1, 2020, and ending June 30, 2021, pursuant to
12 section 1 of this Act, shall be collectively reduced by the
13 following amount:

14 \$ 8,000,000

15 The reduction set forth in this section shall be distributed
16 among the appropriations made to the state board of regents for
17 the fiscal year beginning July 1, 2020, and ending June 30,
18 2021, pursuant to section 1 of this Act as determined by the
19 state board of regents.

20 Sec. 8. Section 261.20, subsection 2, Code 2020, is amended
21 to read as follows:

22 2. The maximum balance of the scholarship and tuition
23 grant reserve fund is an amount equal to ~~one~~ two percent of
24 the funds appropriated to the scholarship and tuition grant
25 programs under section 261.25 during the preceding fiscal year.
26 The moneys in the fund shall be placed in separate accounts
27 within the fund, according to the source and purpose of the
28 original appropriation. Moneys in the various accounts shall
29 only be used to alleviate a current fiscal year shortfall in
30 appropriations for scholarship or tuition grant programs that
31 have the same nature as the programs for which the moneys
32 were originally appropriated. At the conclusion of a fiscal
33 year, any surplus appropriations made to the commission for
34 scholarship or tuition grant programs are appropriated to the
35 scholarship and grant reserve fund in an amount equal to the

1 amount of the surplus or the amount necessary to achieve the
2 maximum balance, whichever amount is less.

3 DIVISION V

4 JUDICIAL APPROPRIATIONS — FY 2020-2021

5 Sec. 9. JUDICIAL BRANCH.

6 1. There is appropriated from the general fund of the state
7 to the judicial branch for the fiscal year beginning July 1,
8 2020, and ending June 30, 2021, the following amounts, or so
9 much thereof as is necessary, to be used for the purposes
10 designated:

11 a. For salaries of supreme court justices, appellate court
12 judges, district court judges, district associate judges,
13 associate juvenile judges, associate probate judges, judicial
14 magistrates and staff, state court administrator, clerk of
15 the supreme court, district court administrators, clerks of
16 the district court, juvenile court officers, board of law
17 examiners, board of examiners of shorthand reporters, and
18 commission on judicial qualifications; receipt and disbursement
19 of child support payments; reimbursement of the auditor
20 of state for expenses incurred in completing audits of the
21 offices of the clerks of the district court during the fiscal
22 year beginning July 1, 2020; and maintenance, equipment, and
23 miscellaneous purposes:

24 \$181,023,737

25 b. For deposit in the revolving fund created pursuant to
26 section 602.1302, subsection 3, for jury and witness fees,
27 mileage, costs related to summoning jurors, costs and fees for
28 interpreters and translators, and reimbursement of attorney
29 fees paid by the state public defender:

30 \$ 3,100,000

31 2. The judicial branch, except for purposes of internal
32 processing, shall use the current state budget system, the
33 state payroll system, and the Iowa finance and accounting
34 system in administration of programs and payments for services,
35 and shall not duplicate the state payroll, accounting, and

1 budgeting systems.

2 3. The judicial branch shall submit monthly financial
3 statements to the legislative services agency and the
4 department of management containing all appropriated accounts
5 in the same manner as provided in the monthly financial status
6 reports and personal services usage reports of the department
7 of administrative services. The monthly financial statements
8 shall include a comparison of the dollars and percentage
9 spent of budgeted versus actual revenues and expenditures on
10 a cumulative basis for full-time equivalent positions and
11 dollars.

12 4. The judicial branch shall focus efforts on the collection
13 of delinquent fines, penalties, court costs, fees, surcharges,
14 or similar amounts.

15 5. It is the intent of the general assembly that the offices
16 of the clerks of the district court operate in all 99 counties
17 and be accessible to the public as much as is reasonably
18 possible in order to address the relative needs of the citizens
19 of each county. An office of the clerk of the district court
20 shall be open regular courthouse hours.

21 6. In addition to the requirements for transfers under
22 section 8.39, the judicial branch shall not change the
23 appropriations from the amounts appropriated to the judicial
24 branch in this Act, unless notice of the revisions is given to
25 the legislative services agency prior to the effective date.
26 The notice shall include information on the branch's rationale
27 for making the changes and details concerning the workload and
28 performance measures upon which the changes are based.

29 7. The judicial branch shall submit a semiannual update
30 to the legislative services agency specifying the amounts of
31 fines, surcharges, and court costs collected using the Iowa
32 court information system since the last report. The judicial
33 branch shall continue to facilitate the sharing of vital
34 sentencing and other information with other state departments
35 and governmental agencies involved in the criminal justice

1 system through the Iowa court information system.

2 8. The judicial branch shall provide a report to the general
3 assembly by January 1, 2021, concerning the amounts received
4 and expended from the enhanced court collections fund created
5 in section 602.1304 and the court technology and modernization
6 fund created in section 602.8108, subsection 9, during the
7 fiscal year beginning July 1, 2019, and ending June 30, 2020,
8 and the plans for expenditures from each fund during the fiscal
9 year beginning July 1, 2020, and ending June 30, 2021. A copy
10 of the report shall be provided to the legislative services
11 agency.

12 Sec. 10. CIVIL TRIALS — LOCATION. Notwithstanding any
13 provision to the contrary, for the fiscal year beginning July
14 1, 2020, and ending June 30, 2021, if all parties in a case
15 agree, a civil trial including a jury trial may take place in a
16 county contiguous to the county with proper jurisdiction, even
17 if the contiguous county is located in an adjacent judicial
18 district or judicial election district. If the trial is moved
19 pursuant to this section, court personnel shall treat the case
20 as if a change of venue occurred.

21 DIVISION VI

22 HEALTH AND HUMAN SERVICES APPROPRIATIONS — FY 2020-2021

23 Sec. 11. TEMPORARY ASSISTANCE FOR NEEDY FAMILIES BLOCK
24 GRANT. There is appropriated from the fund created in section
25 8.41 to the department of human services for the fiscal year
26 beginning July 1, 2020, and ending June 30, 2021, from moneys
27 received under the federal temporary assistance for needy
28 families (TANF) block grant pursuant to the federal Personal
29 Responsibility and Work Opportunity Reconciliation Act of 1996,
30 Pub. L. No. 104-193, and successor legislation, the following
31 amount, or so much thereof as is necessary, to be used for the
32 purposes designated:

33 To be credited to the family investment program account and
34 used for assistance under the family investment program under
35 chapter 239B:

1 \$ 5,002,006

2 Sec. 12. MEDICAL ASSISTANCE. There is appropriated from the
3 general fund of the state to the department of human services
4 for the fiscal year beginning July 1, 2020, and ending June 30,
5 2021, the following amount, or so much thereof as is necessary,
6 to be used for the purpose designated:

7 For medical assistance program reimbursement and associated
8 costs as specifically provided in the reimbursement
9 methodologies in effect on June 30, 2020, except as otherwise
10 expressly authorized by law, consistent with options under
11 federal law and regulations, and contingent upon receipt of
12 approval from the office of the governor of reimbursement for
13 each abortion performed under the program:

14 \$ 1,459,599,409

15 The prohibitions, limitations, transfers, authorizations,
16 requirements applicable to state and private entities, and
17 requirements applicable to the use of appropriated moneys,
18 including allocation amounts, set forth in 2019 Iowa Acts,
19 chapter 85, section 13, subsections 1 through 20, apply to
20 the moneys appropriated in this section for the fiscal year
21 beginning July 1, 2020, and ending June 30, 2021.

22 Sec. 13. STATE SUPPLEMENTARY ASSISTANCE.

23 1. There is appropriated from the general fund of the
24 state to the department of human services for the fiscal year
25 beginning July 1, 2020, and ending June 30, 2021, the following
26 amount, or so much thereof as is necessary, to be used for the
27 purpose designated:

28 For the state supplementary assistance program:

29 \$ 7,349,002

30 2. The department shall increase the personal needs
31 allowance for residents of residential care facilities by the
32 same percentage and at the same time as federal supplemental
33 security income and federal social security benefits are
34 increased due to a recognized increase in the cost of living.
35 The department may adopt emergency rules to implement this

1 subsection.

2 3. If during the fiscal year beginning July 1, 2020,
3 the department projects that state supplementary assistance
4 expenditures for a calendar year will not meet the federal
5 pass-through requirement specified in Tit. XVI of the federal
6 Social Security Act, section 1618, as codified in 42 U.S.C.
7 §1382g, the department may take actions including but not
8 limited to increasing the personal needs allowance for
9 residential care facility residents and making programmatic
10 adjustments or upward adjustments of the prescribed residential
11 care facility or in-home health-related care reimbursement
12 rates to ensure that federal requirements are met. In
13 addition, the department may make other programmatic and rate
14 adjustments necessary to remain within the amount appropriated
15 in this section while ensuring compliance with federal
16 requirements. The department may adopt emergency rules to
17 implement the provisions of this subsection.

18 4. Notwithstanding section 8.33, moneys appropriated
19 in this section that remain unencumbered or unobligated
20 at the close of the fiscal year shall not revert but
21 shall remain available for expenditure for the purposes
22 designated, including for liability amounts associated with the
23 supplemental nutrition assistance program payment error rate,
24 until the close of the succeeding fiscal year.

25 Sec. 14. CHILDREN'S HEALTH INSURANCE PROGRAM.

26 1. There is appropriated from the general fund of the
27 state to the department of human services for the fiscal year
28 beginning July 1, 2020, and ending June 30, 2021, the following
29 amount, or so much thereof as is necessary, to be used for the
30 purpose designated:

31 For maintenance of the healthy and well kids in Iowa (hawk-i)
32 program pursuant to chapter 514I, including supplemental dental
33 services, for receipt of federal financial participation under
34 Tit. XXI of the federal Social Security Act, which creates the
35 children's health insurance program:

1 \$ 37,598,984

2 2. Of the funds appropriated in this section, \$146,682 is
3 allocated for continuation of the contract for outreach with
4 the department of public health.

5 3. A portion of the funds appropriated in this section may
6 be transferred to the appropriations made for field operations
7 or medical contracts to be used for the integration of hawk-i
8 program eligibility, payment, and administrative functions
9 under the purview of the department of human services,
10 including for the Medicaid management information system
11 upgrade.

12 Sec. 15. STATE RESOURCE CENTERS.

13 1. There is appropriated from the general fund of the
14 state to the department of human services for the fiscal year
15 beginning July 1, 2020, and ending June 30, 2021, the following
16 amounts, or so much thereof as is necessary, to be used for the
17 purposes designated:

18 a. For the state resource center at Glenwood for salaries,
19 support, maintenance, and miscellaneous purposes:

20 \$ 16,700,867

21 b. For the state resource center at Woodward for salaries,
22 support, maintenance, and miscellaneous purposes:

23 \$ 10,913,360

24 2. The department may continue to bill for state resource
25 center services utilizing a scope of services approach used for
26 private providers of intermediate care facilities for persons
27 with an intellectual disability services, in a manner which
28 does not shift costs between the medical assistance program,
29 counties, or other sources of funding for the state resource
30 centers.

31 3. The state resource centers may expand the time-limited
32 assessment and respite services during the fiscal year.

33 4. If the department's administration and the department
34 of management concur with a finding by a state resource
35 center's superintendent that projected revenues can reasonably

1 be expected to pay the salary and support costs for a new
2 employee position, or that such costs for adding a particular
3 number of new positions for the fiscal year would be less
4 than the overtime costs if new positions would not be added,
5 the superintendent may add the new position or positions. If
6 the vacant positions available to a resource center do not
7 include the position classification desired to be filled, the
8 state resource center's superintendent may reclassify any
9 vacant position as necessary to fill the desired position. The
10 superintendents of the state resource centers may, by mutual
11 agreement, pool vacant positions and position classifications
12 during the course of the fiscal year in order to assist one
13 another in filling necessary positions.

14 5. If existing capacity limitations are reached in
15 operating units, a waiting list is in effect for a service or
16 a special need for which a payment source or other funding
17 is available for the service or to address the special need,
18 and facilities for the service or to address the special need
19 can be provided within the available payment source or other
20 funding, the superintendent of a state resource center may
21 authorize opening not more than two units or other facilities
22 and begin implementing the service or addressing the special
23 need during fiscal year 2020-2021.

24 6. Notwithstanding section 8.33, and notwithstanding
25 the amount limitation specified in section 222.92, moneys
26 appropriated in this section that remain unencumbered or
27 unobligated at the close of the fiscal year shall not revert
28 but shall remain available for expenditure for the purposes
29 designated until the close of the succeeding fiscal year.

30 Sec. 16. JUVENILE INSTITUTION. There is appropriated
31 from the general fund of the state to the department of human
32 services for the fiscal year beginning July 1, 2020, and ending
33 June 30, 2021, the following amounts, or so much thereof as is
34 necessary, to be used for the purposes designated:

35 1. a. For operation of the state training school at Eldora

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1 and for salaries, support, maintenance, and miscellaneous
2 purposes, and for not more than the following full-time
3 equivalent positions:

4 \$ 16,029,488
5 FTEs 207.00

6 b. Of the funds appropriated in this subsection, \$91,000
7 shall be used for distribution to licensed classroom teachers
8 at this and other institutions under the control of the
9 department of human services based upon the average student
10 yearly enrollment at each institution as determined by the
11 department.

12 2. A portion of the moneys appropriated in this section
13 shall be used by the state training school at Eldora for
14 grants for adolescent pregnancy prevention activities at the
15 institution in the fiscal year beginning July 1, 2020.

16 3. Of the funds appropriated in this subsection, \$212,000
17 shall be used by the state training school at Eldora for a
18 substance use disorder treatment program at the institution for
19 the fiscal year beginning July 1, 2020.

20 4. Notwithstanding section 8.33, moneys appropriated in
21 this section that remain unencumbered or unobligated at the
22 close of the fiscal year shall not revert but shall remain
23 available for expenditure for the purposes designated until the
24 close of the succeeding fiscal year.

25 Sec. 17. DEPARTMENT OF PUBLIC HEALTH — ADDICTIVE
26 DISORDERS. There is appropriated from the general fund of the
27 state to the department of public health for the fiscal year
28 beginning July 1, 2020, and ending June 30, 2021, the following
29 amount, or so much thereof as is necessary, to be used for the
30 purposes designated:

31 1. For reducing the prevalence of the use of tobacco,
32 alcohol, and other drugs, and treating individuals affected by
33 addictive behaviors, including gambling, and for not more than
34 the following full-time equivalent positions:

35 \$ 23,659,379

1	FTEs	12.00
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2 2. a. Of the funds appropriated in this section, \$4,021,000

3 shall be used for the tobacco use prevention and control

4 initiative, including efforts at the state and local levels,

5 as provided in chapter 142A. The commission on tobacco use

6 prevention and control established pursuant to section 142A.3

7 shall advise the director of public health in prioritizing

8 funding needs and the allocation of moneys appropriated for

9 the programs and initiatives. Activities of the programs

10 and initiatives shall be in alignment with the United States

11 centers for disease control and prevention best practices

12 for comprehensive tobacco control programs that include

13 the goals of preventing youth initiation of tobacco usage,

14 reducing exposure to secondhand smoke, and promotion of

15 tobacco cessation. To maximize resources, the department

16 shall determine if third-party sources are available to

17 instead provide nicotine replacement products to an applicant

18 prior to provision of such products to an applicant under

19 the initiative. The department shall track and report to

20 the individuals specified in this section, any reduction in

21 the provision of nicotine replacement products realized by

22 the initiative through implementation of the prerequisite

23 screening.

24 b. (1) The department shall collaborate with the

25 alcoholic beverages division of the department of commerce for

26 enforcement of tobacco laws, regulations, and ordinances and to

27 engage in tobacco control activities approved by the division

28 of tobacco use prevention and control of the department of

29 public health as specified in the memorandum of understanding

30 entered into between the divisions.

31 (2) For the fiscal year beginning July 1, 2020, and ending

32 June 30, 2021, the terms of the memorandum of understanding,

33 entered into between the division of tobacco use prevention

34 and control of the department of public health and the

35 alcoholic beverages division of the department of commerce,

1 governing compliance checks conducted to ensure licensed retail
2 tobacco outlet conformity with tobacco laws, regulations, and
3 ordinances relating to persons under 18 years of age, shall
4 continue to restrict the number of such checks to one check per
5 retail outlet, and one additional check for any retail outlet
6 found to be in violation during the first check.

7 3. a. Of the funds appropriated in this section,
8 \$19,639,000 shall be used for problem gambling and
9 substance-related disorder prevention, treatment, and recovery
10 services, including a 24-hour helpline, public information
11 resources, professional training, youth prevention, and program
12 evaluation.

13 b. Of the amount allocated under this subsection, \$306,000
14 shall be utilized by the department of public health, in
15 collaboration with the department of human services, to support
16 establishment and maintenance of a single statewide 24-hour
17 crisis hotline for the Iowa children's behavioral health system
18 that incorporates warmline services which may be provided
19 through expansion of existing capabilities maintained by the
20 department of public health as required pursuant to 2018 Iowa
21 Acts, chapter 1056, section 16.

22 4. The requirement of section 123.17, subsection 5, is met
23 by the appropriations and allocations made in this section
24 and section 1 of this Act for purposes of substance-related
25 disorder treatment and addictive disorders for the fiscal year
26 beginning July 1, 2020.

27 Sec. 18. DEPARTMENT OF PUBLIC HEALTH — SPORTS WAGERING
28 RECEIPTS FUND. There is appropriated from the sports wagering
29 receipts fund created in section 8.57, subsection 6, to the
30 department of public health for the fiscal year beginning July
31 1, 2020, and ending June 30, 2021, the following amount, or
32 so much thereof as is necessary, to be used for the purposes
33 designated:

34 For problem gambling and substance-related disorder
35 prevention, treatment, and recovery services, including a

1 24-hour helpline, public information resources, professional
2 training, youth prevention, and program evaluation:
3 \$ 1,450,000

4 The appropriation made in this section shall not supplant
5 the appropriation made to the department of public health from
6 the sports wagering receipts fund pursuant to section 1 of this
7 Act, based on the appropriation made in 2019 Iowa Acts, chapter
8 133.

9 DIVISION VII

10 HEALTH AND HUMAN SERVICES — PRIOR APPROPRIATIONS AND OTHER
11 PROVISIONS

12 RURAL PSYCHIATRIC RESIDENCIES

13 Sec. 19. 2019 Iowa Acts, chapter 85, section 3, subsection
14 4, paragraph j, is amended to read as follows:

15 j. Of the funds appropriated in this subsection, \$400,000
16 shall be used for rural psychiatric residencies to support the
17 annual creation and training of four psychiatric residents who
18 will provide mental health services in underserved areas of
19 the state. Notwithstanding section 8.33, moneys that remain
20 unencumbered or unobligated at the close of the fiscal year
21 shall not revert but shall remain available for expenditure for
22 the purposes designated for subsequent fiscal years.

23 FAMILY INVESTMENT PROGRAM ACCOUNT

24 Sec. 20. 2019 Iowa Acts, chapter 85, section 9, is amended
25 by adding the following new subsection:

26 NEW SUBSECTION. 7. Notwithstanding section 8.33, moneys
27 appropriated in this section that remain unencumbered or
28 unobligated at the close of the fiscal year shall not revert
29 but shall remain available for expenditure for the purposes
30 designated, and may be transferred to the appropriations made
31 in this division of this Act for general administration and
32 field operations for technology needs including the eligibility
33 integrated applications solutions (ELIAS) project, until the
34 close of the succeeding fiscal year.

35 STATE SUPPLEMENTARY ASSISTANCE

1 Sec. 21. 2019 Iowa Acts, chapter 85, section 15, subsection
2 4, is amended to read as follows:

3 4. Notwithstanding section 8.33, moneys appropriated
4 in this section that remain unencumbered or unobligated
5 at the close of the fiscal year shall not revert but
6 shall remain available for expenditure for the purposes
7 designated, including for liability amounts associated with the
8 supplemental nutrition assistance program payment error rate,
9 until the close of the succeeding fiscal year.

10 CHILD AND FAMILY SERVICES

11 Sec. 22. 2019 Iowa Acts, chapter 85, section 19, subsection
12 18, is amended to read as follows:

13 18. Of the funds appropriated in this section, at least
14 \$147,000 shall be used for the continuation of the child
15 welfare provider training academy, a collaboration between the
16 coalition for family and children's services in Iowa and the
17 department. Notwithstanding section 8.33, moneys allocated
18 under this subsection that remain unencumbered or unobligated
19 at the close of the fiscal year shall not revert but shall
20 remain available for expenditure for the purposes designated
21 until the close of the succeeding fiscal year.

22 Sec. 23. 2019 Iowa Acts, chapter 85, section 19, is amended
23 by adding the following new subsection:

24 NEW SUBSECTION. 24. Notwithstanding section 8.33, moneys
25 appropriated in this section that remain unencumbered or
26 unobligated at the close of the fiscal year shall not revert
27 but shall remain available for expenditure for the purposes
28 designated, and including services implemented to meet the
29 requirements of the federal Family First Prevention Services
30 Act, until the close of the succeeding fiscal year.

31 MENTAL HEALTH INSTITUTES

32 Sec. 24. 2019 Iowa Acts, chapter 85, section 24, subsection
33 2, is amended to read as follows:

34 2. a. Notwithstanding sections 218.78 and 249A.11, any
35 revenue received from the state mental health institute at

1 Cherokee or the state mental health institute at Independence
2 pursuant to [42 C.F.R §438.6\(e\)](#) may be retained and expended by
3 the mental health institute.

4 b. Notwithstanding sections 218.78 and 249A.11, any
5 COVID-19 related funding received through federal funding
6 sources by the state mental health institute at Cherokee or the
7 state mental health institute at Independence may be retained
8 and expended by the mental health institute.

9 FIELD OPERATIONS

10 Sec. 25. 2019 Iowa Acts, chapter 85, section 27, is amended
11 by adding the following new subsection:

12 NEW SUBSECTION. 4. Notwithstanding section 8.33, moneys
13 appropriated in this section that remain unencumbered or
14 unobligated at the close of the fiscal year shall not revert
15 but shall remain available for expenditure for the purposes
16 designated until the close of the succeeding fiscal year.

17 GENERAL ADMINISTRATION

18 Sec. 26. 2019 Iowa Acts, chapter 85, section 28, is amended
19 by adding the following new subsection:

20 NEW SUBSECTION. 7. Notwithstanding section 8.33, moneys
21 appropriated in this section that remain unencumbered or
22 unobligated at the close of the fiscal year shall not revert
23 but shall remain available for expenditure for the purposes
24 designated until the close of the succeeding fiscal year.

25 DECATEGORIZATION FY 2018 CARRYOVER FUNDING

26 Sec. 27. DECATEGORIZATION CARRYOVER FUNDING FY 2018 —
27 TRANSFER TO MEDICAID PROGRAM. Notwithstanding section 232.188,
28 subsection 5, paragraph "b", any state-appropriated moneys in
29 the funding pool that remained unencumbered or unobligated
30 at the close of the fiscal year beginning July 1, 2017, and
31 were deemed carryover funding to remain available for the two
32 succeeding fiscal years that still remain unencumbered or
33 unobligated at the close of the fiscal year beginning July 1,
34 2019, shall not revert but shall be transferred to the medical
35 assistance program for the fiscal year beginning July 1, 2020.

1 Sec. 28. PROVISIONS NOT APPLICABLE TO FY 2020-2021. All
2 of the following amendments to 2019 Iowa Acts, chapter 85, are
3 not applicable to the associated appropriations made for the
4 fiscal year beginning July 1, 2020, and ending June 30, 2021,
5 notwithstanding section 1 of this Act:

6 1. 2019 Iowa Acts, chapter 85, section 9, as amended in this
7 division of this Act.

8 2. 2019 Iowa Acts, chapter 85, section 19, subsection 18, as
9 amended in this division of this Act.

10 3. 2019 Iowa Acts, chapter 85, section 19, subsection 24, if
11 enacted by this division of this Act.

12 4. 2019 Iowa Acts, chapter 85, section 27, as amended in
13 this division of this Act.

14 5. 2019 Iowa Acts, chapter 85, section 28, as amended in
15 this division of this Act.

16 Sec. 29. PROVISIONS APPLICABLE TO FY 2020-2021. All of
17 the following amendments to 2019 Iowa Acts, chapter 85, are
18 applicable to the associated appropriations made for the fiscal
19 year beginning July 1, 2020, and ending June 30, 2021, pursuant
20 to section 1 of this Act:

21 1. 2019 Iowa Acts, chapter 85, section 3, subsection 4,
22 paragraph "j".

23 2. 2019 Iowa Acts, chapter 85, section 15, subsection 4.

24 3. 2019 Iowa Acts, chapter 85, section 24, subsection 2, as
25 amended in this division of this Act.

26 Sec. 30. EFFECTIVE DATE. This division of this Act, being
27 deemed of immediate importance, takes effect upon enactment.

28 Sec. 31. RETROACTIVE APPLICABILITY. This division of this
29 Act applies retroactively to July 1, 2019.

30 DIVISION VIII

31 HEALTH AND HUMAN SERVICES — FY 2019-2020 PROVISIONS NOT
32 APPLICABLE FOR FY 2020-2021

33 Sec. 32. HEALTH AND HUMAN SERVICES PROVISIONS NOT
34 APPLICABLE TO FY 2020-2021. The following provisions of 2019
35 Iowa Acts, chapter 85, are not applicable to the associated

1 appropriations made for the fiscal year beginning July 1, 2020,
2 and ending June 30, 2021, notwithstanding section 1 of this
3 Act:

4 1. 2019 Iowa Acts, chapter 85, section 3, subsection 2,
5 paragraph "a".

6 2. 2019 Iowa Acts, chapter 85, section 3, subsection 7,
7 paragraph "b".

8 3. 2019 Iowa Acts, chapter 85, section 3, subsection 9,
9 paragraph "b".

10 4. 2019 Iowa Acts, chapter 85, section 4, subsection 1.

11 5. 2019 Iowa Acts, chapter 85, section 9, subsection 4.

12 6. 2019 Iowa Acts, chapter 85, section 13, subsections 21,
13 22, 23, and 24.

14 7. 2019 Iowa Acts, chapter 85, section 18, subsection 1,
15 paragraph "c".

16 8. 2019 Iowa Acts, chapter 85, section 22, subsection 2.

17 9. 2019 Iowa Acts, chapter 85, section 24, subsection 1,
18 paragraph "a", subparagraph (2).

19 10. 2019 Iowa Acts, chapter 85, section 24, subsection 1,
20 paragraph "b", subparagraph (2).

21 11. 2019 Iowa Acts, chapter 85, section 26, subsection 1,
22 paragraph "b".

23 12. 2019 Iowa Acts, chapter 85, section 27, subsection 2.

24 13. 2019 Iowa Acts, chapter 85, section 32, subsection 1.

25 14. 2019 Iowa Acts, chapter 85, section 33.

26 15. 2019 Iowa Acts, chapter 85, divisions VII, VIII, XI,
27 XII, XIV, XVI, XIX, and XXVII.

28 DIVISION IX

29 HEALTH AND HUMAN SERVICES — NEW PROVISIONS APPLICABLE FOR FY
30 2020-2021

31 STATE MEDICAL EXAMINER

32 Sec. 33. STATE MEDICAL EXAMINER — USE OF MONEYS. For
33 the fiscal year beginning July 1, 2020, and ending June 30,
34 2021, a portion of the moneys appropriated from the general
35 fund of the state to the department of public health for

1 public protection shall be used to support the office of the
2 state medical examiner and to address the growth in demand
3 for services. The office of the state medical examiner shall
4 enter into a memorandum of understanding with the university
5 of Iowa hospitals and clinics to coordinate the completion of
6 forensic autopsies to address increased caseloads and prolonged
7 backlogs, and to promote regional efficiencies.

8 HOPES — HFI

9 Sec. 34. HEALTHY OPPORTUNITIES FOR PARENTS TO EXPERIENCE
10 SUCCESS (HOPES) — HEALTHY FAMILIES IOWA (HFI) PROGRAM. For
11 the fiscal year beginning July 1, 2020, and ending June 30,
12 2021, of the funds appropriated from the general fund of the
13 state to the department of public health for healthy children
14 and families, not more than \$734,000 shall be used for the
15 healthy opportunities for parents to experience success (HOPES)
16 — healthy families Iowa (HFI) program established pursuant to
17 section 135.106.

18 SEXUAL VIOLENCE PREVENTION PROGRAMMING

19 Sec. 35. SEXUAL VIOLENCE PREVENTION PROGRAMMING. For
20 the fiscal year beginning July 1, 2020, and ending June
21 30, 2021, of the moneys appropriated from the general fund
22 of the state to the department of public health for public
23 protection, up to \$243,000 shall be used for sexual violence
24 prevention programming through a statewide organization
25 representing programs serving victims of sexual violence
26 through the department's sexual violence prevention program,
27 and for continuation of a training program for sexual assault
28 response team (SART) members, including representatives of
29 law enforcement, victim advocates, prosecutors, and certified
30 medical personnel. The amount allocated in this section shall
31 not be used to supplant funding administered for other sexual
32 violence prevention or victims assistance programs.

33 TAX PREPARATION ASSISTANCE

34 Sec. 36. DEPARTMENT OF HUMAN SERVICES — TAX PREPARATION
35 ASSISTANCE. For the fiscal year beginning July 1, 2020, and

1 ending June 30, 2021, of the moneys appropriated from the
2 general fund of the state to the department of human services
3 to be credited to the family investment program account and
4 used for family investment assistance under chapter 239B,
5 \$195,000 shall be used for a contract executed in accordance
6 with 2019 Iowa Acts, chapter 85, section 9, subsection 4,
7 with an Iowa-based nonprofit organization with a history of
8 providing tax preparation assistance to low-income Iowans in
9 order to expand the usage of the earned income tax credit.
10 The purpose of the contract is to supply this assistance to
11 underserved areas of the state.

12 HEALTH PROGRAM OPERATIONS

13 Sec. 37. HEALTH PROGRAM OPERATIONS. There is appropriated
14 from the general fund of the state to the department of human
15 services for the fiscal year beginning July 1, 2020, and ending
16 June 30, 2021, the following amount or so much thereof as is
17 necessary, to be used for the purposes designated:

18 For health program operations:

19 \$ 17,831,343

20 1. The department of inspections and appeals shall provide
21 all state matching moneys for survey and certification
22 activities performed by the department of inspections
23 and appeals. The department of human services is solely
24 responsible for distributing the federal matching moneys for
25 such activities.

26 2. Of the moneys appropriated in this section, \$50,000 shall
27 be used for continuation of home and community-based services
28 waiver quality assurance programs, including the review and
29 streamlining of processes and policies related to oversight and
30 quality management to meet state and federal requirements.

31 3. Of the amount appropriated in this section, up to
32 \$200,000 may be transferred to the appropriation for general
33 administration to be used for additional full-time equivalent
34 positions in the development of key health initiatives such
35 as development and oversight of managed care programs and

1 development of health strategies targeted toward improved
2 quality and reduced costs in the Medicaid program.

3 4. Of the moneys appropriated in this section, \$1,000,000
4 shall be used for planning and development, in cooperation with
5 the department of public health, of a phased-in program to
6 provide a dental home for children.

7 5. a. Of the moneys appropriated in this section, \$573,000
8 shall be credited to the autism support program fund created
9 in section 225D.2 to be used for the autism support program
10 created in chapter 225D, with the exception of the following
11 amount of this allocation which shall be used as follows:

12 b. Of the moneys allocated in this subsection, \$25,000 shall
13 be used for the public purpose of continuation of a grant to a
14 nonprofit provider of child welfare services that has been in
15 existence for more than 115 years, is located in a county with
16 a population between 200,000 and 220,000 according to the most
17 recent federal decennial census, is licensed as a psychiatric
18 medical institution for children, and provides school-based
19 programming, to be used for support services for children with
20 autism spectrum disorder and their families.

21 Sec. 38. REFERENCES TO MEDICAL CONTRACTS — REPLACED. For
22 the fiscal year beginning July 1, 2020, and ending June 30,
23 2021, all references in 2019 Iowa Acts, chapter 85, division V,
24 to "medical contracts" shall be replaced with the term "health
25 program operations" and all transfers of funds made to or from
26 the appropriation for medical contracts shall instead be made
27 to or from the appropriation for health program operations.

28 CHILD AND FAMILY SERVICES

29 Sec. 39. CHILD AND FAMILY SERVICES — GROUP FOSTER
30 CARE. For the fiscal year beginning July 1, 2020, and ending
31 June 30, 2021, of the funds appropriated from the general fund
32 of the state to the department of human services for child and
33 family services, \$26,025,000 is allocated as the statewide
34 expenditure target under section 232.143 for group foster care
35 maintenance and services. If the department projects that such

1 expenditures for the fiscal year will be less than the target
2 amount allocated in this paragraph "a", the department may
3 reallocate the excess to provide additional funding for family
4 foster care, independent living, family-centered services,
5 shelter care, or the child welfare emergency services addressed
6 with the allocation for shelter care.

7 FAMILY SUPPORT SUBSIDY PROGRAM

8 Sec. 40. FAMILY SUPPORT SUBSIDY PROGRAM. For the fiscal
9 year beginning July 1, 2020, and ending June 30, 2021, of the
10 moneys appropriated from the general fund of the state to the
11 department of human services for the family support subsidy
12 program, at least \$875,195 is transferred to the department
13 of public health for the family support center component of
14 the comprehensive family support program under chapter 225C,
15 subchapter V.

16 DEPARTMENT OF HUMAN SERVICES PROVIDER REIMBURSEMENTS

17 Sec. 41. PROVIDERS REIMBURSED UNDER THE DEPARTMENT OF HUMAN
18 SERVICES.

19 1. For the fiscal year beginning July 1, 2020, and
20 ending June 30, 2021, the following reimbursement rates and
21 methodologies shall apply:

22 a. (1) For the fiscal year beginning July 1, 2020,
23 case-mix, non-case-mix, and special population nursing
24 facilities shall be reimbursed in accordance with the
25 methodology in effect on June 30, 2020.

26 (2) For managed care claims, the department of human
27 services shall adjust the payment rate floor for nursing
28 facilities, annually, to maintain a rate floor that is no
29 lower than the Medicaid fee-for-service case-mix adjusted
30 rate calculated in accordance with subparagraph (1) and
31 441 IAC 81.6. The department shall then calculate adjusted
32 reimbursement rates, including but not limited to add-on
33 payments, annually, and shall notify Medicaid managed care
34 organizations of the adjusted reimbursement rates within 30
35 days of determining the adjusted reimbursement rates. Any

1 adjustment of reimbursement rates under this subparagraph shall
2 be budget neutral to the state budget.

3 (3) Medicaid managed care organizations shall adjust
4 facility-specific rates based upon payment rate listings issued
5 by the department. The rate adjustments shall be applied
6 prospectively from the effective date of the rate letter issued
7 by the department.

8 b. For the fiscal year beginning July 1, 2020, reimbursement
9 rates for outpatient hospital services shall be rebased
10 effective January 1, 2021, subject to Medicaid program upper
11 payment limit rules, and adjusted as necessary to maintain
12 expenditures within the amount appropriated to the department
13 for this purpose for the fiscal year.

14 c. For the fiscal year beginning July 1, 2020, under
15 both fee-for-service and managed care administration of
16 the Medicaid program, critical access hospitals shall be
17 reimbursed for inpatient and outpatient services based on the
18 hospital-specific critical access hospital cost adjustment
19 factor methodology utilizing the most recent and complete cost
20 reporting period as applied prospectively within the funds
21 appropriated for such purpose for the fiscal year.

22 d. For the fiscal year beginning July 1, 2020, assertive
23 community treatment per diem rates shall remain at the rates in
24 effect on June 30, 2020.

25 e. Notwithstanding section 234.38, for the fiscal
26 year beginning July 1, 2020, the foster family basic daily
27 maintenance rate and the maximum adoption subsidy rate for
28 children ages 0 through 5 years shall be \$16.78, the rate for
29 children ages 6 through 11 years shall be \$17.45, the rate for
30 children ages 12 through 15 years shall be \$19.10, and the
31 rate for children and young adults ages 16 and older shall be
32 \$19.35. For youth ages 18 up to 23 who have exited foster
33 care, the preparation for adult living program maintenance rate
34 shall be \$602.70 per month. The maximum payment for adoption
35 subsidy nonrecurring expenses shall be limited to \$500 and the

1 disallowance of additional amounts for court costs and other
2 related legal expenses implemented pursuant to 2010 Iowa Acts,
3 chapter 1031, section 408, shall be continued.

4 f. For the fiscal year beginning July 1, 2020, the
5 reimbursement rate for family-centered services providers shall
6 be established by contract.

7 2. With the exception of the providers and services
8 specified in subsection 1, all other provider and service
9 reimbursement rates and methodologies specified in 2019 Iowa
10 Acts, chapter 85, section 31, shall continue to be applicable
11 for the fiscal year beginning July 1, 2020, and ending June 30,
12 2021.

13 EMERGENCY RULES

14 Sec. 42. EMERGENCY RULES.

15 1. If necessary to comply with federal requirements
16 including time frames, or if specifically authorized by a
17 provision of this division of this Act, the department of
18 human services or the mental health and disability services
19 commission may adopt administrative rules under section 17A.4,
20 subsection 3, and section 17A.5, subsection 2, paragraph "b",
21 to implement the provisions of this division of this Act and
22 the rules shall become effective immediately upon filing or
23 on a later effective date specified in the rules, unless the
24 effective date of the rules is delayed or the applicability
25 of the rules is suspended by the administrative rules review
26 committee. Any rules adopted in accordance with this section
27 shall not take effect before the rules are reviewed by the
28 administrative rules review committee. The delay authority
29 provided to the administrative rules review committee under
30 section 17A.4, subsection 7, and section 17A.8, subsection 9,
31 shall be applicable to a delay imposed under this section,
32 notwithstanding a provision in those sections making them
33 inapplicable to section 17A.5, subsection 2, paragraph "b".
34 Any rules adopted in accordance with the provisions of this
35 section shall also be published as a notice of intended action

1 as provided in section 17A.4.

2 2. If during a fiscal year, the department of human
3 services is adopting rules in accordance with this section
4 or as otherwise directed or authorized by state law, and the
5 rules will result in an expenditure increase beyond the amount
6 anticipated in the budget process or if the expenditure was
7 not addressed in the budget process for the fiscal year, the
8 department shall notify the persons designated by this division
9 of this Act for submission of reports, the chairpersons and
10 ranking members of the committees on appropriations, and
11 the department of management concerning the rules and the
12 expenditure increase. The notification shall be provided at
13 least 30 calendar days prior to the date notice of the rules
14 is submitted to the administrative rules coordinator and the
15 administrative code editor.

16 REPORT ON NONREVERSION OF FUNDS

17 Sec. 43. REPORT ON NONREVERSION OF FUNDS. The department
18 of human services shall report the expenditure of any moneys
19 for which nonreversion authorization was provided for the
20 fiscal year beginning July 1, 2019, and ending June 30, 2020,
21 for the family investment program account, state supplementary
22 assistance, child and family services, the mental health
23 institutes, field operations, or general administration to the
24 chairpersons and ranking members of the joint appropriations
25 subcommittee on health and human services, the legislative
26 services agency, and the four legislative caucus staffs on a
27 quarterly basis beginning October 1, 2020.

28 CHILD AND FAMILY SERVICES

29 Sec. 44. CHILD AND FAMILY SERVICES APPROPRIATION. For the
30 fiscal year beginning July 1, 2020, and ending June 30, 2021, a
31 portion of the funds appropriated from the general fund of the
32 state to the department of human services for child and family
33 services may be used for family-centered services for purposes
34 of complying with the federal Family First Prevention Services
35 Act of 2018, Pub. L. No. 115-123, and successor legislation.

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DIVISION X

PUBLIC HEALTH EMERGENCY PROVISIONS

COVID-19 REGULATIONS

Sec. 45. COVID-19 FEDERAL REGULATIONS. For the time period beginning on the effective date of this division of this Act, and ending June 30, 2021, notwithstanding state administrative rules to the contrary, to the extent federal regulations relating to the COVID-19 pandemic differ from state administrative rules, including applicable federal waivers, the federal regulations are controlling during the pendency of the federally declared state of emergency.

COUNTY HOSPITAL FUNDING

Sec. 46. COUNTY HOSPITAL FUNDING — SUSTAINING OF HOSPITAL OPERATIONS. For the time period beginning on the effective date of this division of this Act, and ending June 30, 2021, notwithstanding any provision of section 347.14, subsection 4, to the contrary, a board of trustees of a county hospital may borrow moneys secured solely by hospital revenues for the purpose of providing working capital or for general financing needs to sustain hospital operations.

Sec. 47. COUNTY HOSPITAL FUNDING — NONCURRENT DEBT ISSUANCE. For the time period beginning on the effective date of this division of this Act, and ending June 30, 2021, notwithstanding any provision of section 331.478, subsections 2 and 3, to the contrary, a board of trustees of a county hospital may authorize noncurrent debt for the purpose of providing working capital or for general financing needs to sustain a county hospital's operations including in the form of natural disaster loans from the state or federal government.

Sec. 48. EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION XI

MENTAL HEALTH AND DISABILITY SERVICES

Sec. 49. Section 331.389, subsection 4, paragraph c, Code 2020, is amended to read as follows:

1 c. The department shall work with any county that has not
2 agreed to be part of a region in accordance with paragraph
3 "a" and with the regions forming around the county to resolve
4 issues preventing the county from joining a region. In
5 addition to the regional governance agreement requirements
6 in section 331.392, the department may compel the county and
7 region to engage in mediation for resolution of a dispute.
8 The costs incurred for mediation shall be paid by the county
9 and the region in dispute according to their governance
10 agreement. A county that has not agreed to be part of a
11 region in accordance with paragraph "a" shall be assigned by
12 the department to a region, unless exempted prior to July 1,
13 2014. A county assigned by the department to a region shall
14 be included in that region's amended governance agreement
15 pursuant to this section as of an effective date designated by
16 the department. The assigned county and region shall operate
17 according to the region's existing governance agreement until
18 the regional governance agreement is amended.

19 Sec. 50. Section 331.389, subsection 5, Code 2020, is
20 amended to read as follows:

21 5. a. If the department determines that a region or an
22 exempted county is not adequately fulfilling the requirements
23 under this chapter for a regional service system, the
24 department shall address the region or county in the following
25 order:

26 ~~a.~~ (1) Require compliance with a corrective action plan.

27 ~~b.~~ (2) Reduce the amount of the annual state funding
28 provided for the regional service system, not to exceed fifteen
29 percent of the amount.

30 ~~c.~~ (3) Withdraw approval for the region or for the county
31 exemption, as applicable.

32 b. The department shall rely on all information available,
33 including annual audits submitted under section 331.391,
34 regional governance agreements submitted under section 331.392,
35 and annual service and budget plans submitted under section

1 331.393 in determining whether a region or an exempted county
2 is adequately fulfilling the requirements for a regional
3 service system. The department may request and review
4 financial documents, contracts, and other audits, and may
5 perform on-site reviews and interviews to gather information.

6 Sec. 51. Section 331.392, subsection 4, Code 2020, is
7 amended to read as follows:

8 4. The financial provisions of the agreement shall include
9 all of the following:

10 a. Methods for pooling, management, and expenditure of the
11 funding under the control of the regional administrator. If
12 the agreement does not provide for pooling of the participating
13 county moneys in a single fund, the agreement shall specify how
14 the participating county moneys will be subject to the control
15 of the regional administrator.

16 b. (1) Methods for allocating administrative funding and
17 resources.

18 (2) Methods for allocating a region's cash flow amount in
19 the event a county leaves the region. A region's cash flow
20 amount shall be divided by the percentage of each county's
21 population according to the region's population indicated
22 in the region's annual service and budget plan and shall be
23 allocated to the counties. This subparagraph shall apply to
24 all agreements in existence or entered into on or after July
25 1, 2020.

26 c. Contributions and uses of initial funding or related
27 contributions made by the counties participating in the
28 region for purposes of commencing operations by the regional
29 administrator.

30 d. Methods for acquiring or disposing of real property.

31 e. A process for determining the use of savings for
32 reinvestment.

33 f. A process for performance of an annual independent audit
34 of the regional administrator. The annual independent audit
35 prepared by the regional administrator shall be submitted to

1 the department upon completion of the audit.

2 Sec. 52. Section 331.392, Code 2020, is amended by adding
3 the following new subsection:

4 NEW SUBSECTION. 6. All agreements shall be submitted to the
5 department. The department shall approve the agreement if the
6 agreement complies with the requirements of this section.

7 Sec. 53. MENTAL HEALTH AND DISABILITY SERVICES —
8 REGIONALIZATION AUTHORIZATION.

9 1. The department of human services shall facilitate the
10 county social services mental health and disability services
11 region dividing into two separate regions. All member
12 counties shall participate in the planning as required by the
13 department. Counties in the western portion of the region may
14 form a new region if the counties meet the requirements of
15 this section. Counties in the eastern portion of the region
16 shall retain the name county social services if a new region is
17 formed by the counties in the western portion of the region.

18 2. County formation of a proposed new mental health and
19 disability services region pursuant to this section is subject
20 to all of the following:

21 a. The aggregate population of all counties forming
22 the region is at least 50,000 and includes at least one
23 incorporated city with a population of more than 24,000. For
24 purposes of this subparagraph, "population" means the same as
25 defined in section 331.388, subsection 4, Code 2020.

26 b. Notwithstanding section 331.389, subsection 4, on or
27 before February 1, 2021, the counties forming the region have
28 complied with section 331.389, subsection 3, and all of the
29 following additional requirements:

30 (1) The board of supervisors of each county forming the
31 region has voted to approve a chapter 28E agreement.

32 (2) The duly authorized representatives of all the counties
33 forming the region have signed a chapter 28E agreement that is
34 in compliance with section 331.392 and 441 IAC 25.14.

35 (3) The county board of supervisors' or supervisors'

1 designee members and other members of the region's governing
2 board are appointed in accordance with section 331.390.

3 (4) Executive staff for the region's regional administrator
4 are identified or engaged.

5 (5) The regional service management plan is developed in
6 accordance with section 331.393 and 441 IAC 25.18 and 441 IAC
7 25.21 and is submitted to the department.

8 (6) The initial regional service management plan shall
9 identify the service provider network for the region, identify
10 the information technology and data management capacity to be
11 employed to support regional functions, and establish business
12 functions, accounting procedures, and other administrative
13 processes.

14 c. Each county forming the region shall submit the
15 compliance information required in paragraph "b" to the
16 director of human services on or before February 1, 2021.
17 Within forty-five days of receipt of such information, the
18 director of human services shall determine if the region is in
19 full compliance and shall approve the region if the region has
20 met all of the requirements of this section.

21 d. The director of human services shall work with a county
22 making a request under this section that has not agreed or
23 is unable to join the proposed new region to resolve issues
24 preventing the county from joining the proposed new region.

25 e. By February 1, 2021, the director of human services
26 shall assign a county, making a request under this section
27 that has not reached an agreement to be part of the proposed
28 new region, to an existing region or to another new proposed
29 region, consistent with this section.

30 3. If approved by the department, the region shall commence
31 full operations no later than July 1, 2021.

32 Sec. 54. MENTAL HEALTH AND DISABILITY SERVICES — TRANSFER
33 OF FUNDS. Notwithstanding section 331.432, a county with a
34 population of over 300,000 based on the most recent federal
35 decennial census may transfer funds from any other fund

1 of the county to the mental health and disability regional
2 services fund for the purposes of providing mental health and
3 disability services for the fiscal year beginning July 1,
4 2020, and ending June 30, 2021. The county shall submit a
5 report to the governor and the general assembly by September
6 1, 2021, including the source of any funds transferred, the
7 amount of the funds transferred, and the mental health and
8 disability services provided with the transferred funds. The
9 county shall work with the department to maximize the use of
10 the medical assistance program and other third-party payment
11 sources, including but not limited to identifying individuals
12 enrolled with or eligible for Medicaid whose Medicaid-covered
13 services are being paid by the county or could be converted to
14 Medicaid-covered services.

15 Sec. 55. MENTAL HEALTH AND DISABILITY SERVICES REGIONS —
16 FUNDING.

17 1. There is appropriated from the grow Iowa values fund
18 created in section 15G.108, Code 2009, to the department of
19 human services for the fiscal year beginning July 1, 2020, and
20 ending June 30, 2021, the following amount, or so much thereof
21 as is necessary, to be used for the purpose designated:

22 For a grant to a single-county mental health and disability
23 services region with a population of over 350,000 as determined
24 by the latest federal decennial census, for the provision of
25 mental health and disability services within the region:

26 \$ 5,000,000

27 The department and the region shall enter into a memorandum
28 of understanding regarding the use of the moneys and detailing
29 the provisions of the plan prior to the region's receipt of
30 moneys under this subsection.

31 2. The department shall distribute moneys appropriated
32 in this section within 60 days of the date of signing of the
33 memorandum of understanding between the department and each
34 region.

35 3. Moneys awarded under this section shall be used by the

1 regions consistent with each region's service system management
2 plan as approved by the department.

3 DIVISION XII

4 FOSTER HOME INSURANCE FUND

5 Sec. 56. Section 237.13, Code 2020, is amended by striking
6 the section and inserting in lieu thereof the following:

7 **237.13 Foster home insurance fund.**

8 1. For the purposes of this section, "*foster home*" means an
9 individual, as defined in section 237.1, subsection 7, who is
10 licensed to provide child foster care and shall also be known
11 as a "*licensed foster home*".

12 2. The foster home insurance fund shall be administered by
13 the department of human services. The fund shall consist of
14 all moneys appropriated by the general assembly for deposit
15 in the fund. The department shall use moneys in the fund to
16 reimburse foster parents for the cost of purchasing foster care
17 liability insurance and to perform the administrative functions
18 necessary to carry out this section.

19 3. The department of human services shall adopt rules,
20 pursuant to chapter 17A, to carry out the provisions of this
21 section.

22 DIVISION XIII

23 VETERANS HOME CARRYFORWARD

24 Sec. 57. Section 35D.18, subsection 5, Code 2020, is amended
25 to read as follows:

26 5. Notwithstanding section 8.33, any up to eight hundred
27 thousand dollars of the balance in the Iowa veterans home
28 annual appropriation or revenues that remains unencumbered or
29 unobligated at the close of the fiscal year shall not revert
30 but shall remain available for expenditure for specified
31 purposes of the Iowa veterans home until the close of the
32 succeeding fiscal year.

33 DIVISION XIV

34 PROPERTY TAX CREDITS

35 Sec. 58. PROPERTY TAX CREDITS.

1 1. In lieu of the standing appropriations in the following
2 designated sections, for the fiscal year beginning July 1,
3 2020, and ending June 30, 2021, there is appropriated from
4 the general fund of the state the following amounts for the
5 following designated purposes:

6 a. For reimbursement for the homestead property tax credit
7 under section 425.1:

8 \$139,984,518

9 b. For implementing the elderly and disabled tax credit and
10 reimbursement pursuant to sections 425.16 through 425.40:

11 \$ 20,500,000

12 2. If the director of revenue determines that the amount of
13 claims for credit for property taxes due pursuant to paragraphs
14 "a" and "b", plus the amount of claims for reimbursement for
15 rent constituting property taxes paid which are to be paid
16 during a fiscal year may exceed the total amount appropriated
17 for that fiscal year, the director shall estimate the
18 percentage of the credits and reimbursements which will be
19 funded by the appropriation. The county treasurer shall notify
20 the director of the amount of property tax credits claimed by
21 June 26, 2020. The director shall estimate the percentage of
22 the property tax credits and rent reimbursement claims that
23 will be funded by the appropriation and notify the county
24 treasurer of the percentage estimate by June 30, 2020. The
25 estimated percentage shall be used in computing for each claim
26 the amount of property tax credit and reimbursement for rent
27 constituting property taxes paid for that fiscal year. If
28 the director overestimates the percentage of funding, claims
29 for reimbursement for rent constituting property taxes paid
30 shall be paid until they can no longer be paid at the estimated
31 percentage of funding. Rent reimbursement claims filed after
32 that point in time shall receive priority and shall be paid in
33 the following fiscal year.

34 Sec. 59. TAXPAYER RELIEF FUND — APPROPRIATION. There
35 is appropriated from the taxpayer relief fund created in

1 section 8.57E to the department of revenue for the fiscal year
2 beginning July 1, 2020, and ending June 30, 2021, the following
3 amounts, or so much thereof as is necessary, to be used for the
4 purposes designated:

5 1. For reimbursement for the homestead property tax credit
6 under section 425.1:

7 \$ 2,799,690

8 2. For implementing the elderly and disabled tax credit and
9 reimbursement pursuant to sections 425.16 through 425.40:

10 \$ 2,460,000

11 Sec. 60. RETROACTIVE APPLICABILITY. This division of this
12 Act, if approved by the governor after June 26, 2020, applies
13 retroactively to June 26, 2020.

14 DIVISION XV

15 CORRECTIVE PROVISIONS

16 Sec. 61. Section 100B.41, as enacted by 2020 Iowa Acts,
17 Senate File 2259, section 1, is amended to read as follows:

18 **100B.41 Donation of fire fighting, emergency medical
19 response, and law enforcement equipment.**

20 A fire department, emergency medical services provider, or
21 law enforcement agency may donate used vehicles or equipment
22 to an organization that provides fire response or emergency
23 medical services, or to a law enforcement agency. An entity
24 making a good faith donation of equipment pursuant to this
25 ~~subsection~~ section shall be immune from civil liability from
26 any claim arising from the performance, failure to perform,
27 nature, age, condition, or packaging of any vehicle or
28 equipment used in fire fighting, emergency medical response,
29 or law enforcement.

30 Sec. 62. Section 124E.9, subsection 15, if enacted by 2020
31 Iowa Acts, House File 2589, section 20, is amended to read as
32 follows:

33 15. A medical cannabidiol dispensary may dispense more
34 than a combined total of four and one-half grams of total
35 tetrahydrocannabinol to a patient and the patient's primary

1 caregiver in a ninety-day period if any of the following apply:

2 a. The health care practitioner who certified the patient to
3 receive a medical cannabidiol registration card certifies that
4 patient's debilitating medical condition is a terminal illness
5 with a life expectancy of less than one year. A certification
6 issued pursuant to this paragraph shall include a total
7 tetrahydrocannabinol cap deemed appropriate by the patient's
8 health care practitioner.

9 b. The health care practitioner who certified the patient
10 to receive a medical cannabidiol registration card certifies
11 that the patient has participated in the medical cannabidiol
12 program and that the health care practitioner has determined
13 that four and one-half grams of total tetrahydrocannabinol
14 in a ninety-day period is insufficient to treat the
15 patient's debilitating medical condition. A certification
16 issued pursuant to this paragraph shall include a total
17 tetrahydrocannabinol cap deemed appropriate by the patient's
18 health care practitioner.

19 Sec. 63. Section 218.70, Code 2020, as amended by 2020 Iowa
20 Acts, House File 2536, section 78, if enacted, is amended to
21 read as follows:

22 **218.70 Payment to party entitled.**

23 Moneys transmitted to the treasurer ~~or~~ of state under
24 section 218.68 shall be paid, at any time within ten years
25 from the death of the intestate, to any person who is shown
26 to be entitled thereto. Payment shall be made from the state
27 treasury out of the support fund of such institution in the
28 manner provided for the payment of other claims from that fund.

29 Sec. 64. Section 260C.48, subsection 1, paragraph a,
30 subparagraph (2), Code 2020, as enacted by 2020 Iowa Acts,
31 House File 2454, section 1, is amended to read as follows:

32 (2) For purposes of subparagraph (1), subparagraph
33 divisions (b) and (c), if the instructor is a licensed
34 practitioner who holds a career and technical endorsement under
35 chapter 272, relevant work experience in the occupational area

1 includes but is not limited to classroom instruction in a
2 career and technical education subject area offered by a school
3 district or accredited nonpublic school.

4 Sec. 65. Section 321.279, subsection 2, paragraph b, as
5 enacted by 2020 Iowa Acts, Senate File 2275, section 1, is
6 amended to read as follows:

7 b. The driver of a motor vehicle who commits a violation
8 under this ~~section~~ subsection and who has previously committed
9 a violation under this ~~section~~ subsection or subsection 3 is,
10 upon conviction, guilty of a class "D" felony.

11 Sec. 66. Section 514C.35, subsection 4, paragraph d,
12 subparagraph (1), if enacted by 2020 Iowa Acts, Senate File
13 2261, section 5, is amended to read as follows:

14 (1) ~~A any~~ Any school, other than a public school, that is
15 accredited pursuant to section 256.11 for any and all levels
16 for grades one through twelve.

17 Sec. 67. Section 709.23, subsection 2, if enacted by 2020
18 Iowa Acts, House File 2554, section 4, is amended to read as
19 follows:

20 2. A person who commits continuous sexual abuse of a
21 child is, upon conviction, guilty of a class "B" felony.
22 Notwithstanding section 902.9, subsection 1, paragraph "b",
23 a person convicted of a violation of this ~~subsection~~ section
24 involving any combination of three or more acts of sexual abuse
25 that includes a violation of section 709.3 or 709.4 shall be
26 confined for no more than fifty years.

27 Sec. 68. 2020 Iowa Acts, Senate File 2357, section 9,
28 subsection 2, paragraph b, subparagraph (1), subparagraph
29 division (a), is amended to read as follows:

30 (a) Review of requirements. The supervising physician and
31 the physician assistant shall review all of the requirements
32 of physician assistant licensure, practice, supervision, and
33 delegation of medical services as set forth in section 148.13
34 and chapter 148C, the Iowa administrative code ~~chapter~~ chapters
35 under 653 IAC, and 645 IAC chapters 326 to 329.

1 Sec. 69. 2020 Iowa Acts, Senate File 2357, section 10,
2 subsection 1, unnumbered paragraph 1, is amended to read as
3 follows:

4 ~~The~~ Notwithstanding section 148C.5, the board of physician
5 assistants shall rescind all of the following:

6 Sec. 70. EFFECTIVE DATE. This division of this Act, being
7 deemed of immediate importance, takes effect upon enactment.

8 Sec. 71. RETROACTIVE APPLICABILITY. The following apply
9 retroactively to March 18, 2020:

10 1. The section of this division of this Act amending 2020
11 Iowa Acts, Senate File 2357, section 9.

12 2. The section of this division of this Act amending 2020
13 Iowa Acts, Senate File 2357, section 10.

14 DIVISION XVI

15 IOWA STATE FAIR BOARD — BOND AUTHORIZATION

16 Sec. 72. IOWA STATE FAIR BOARD — BOND AUTHORIZATION. If
17 the Iowa state fair board decides not to hold the Iowa state
18 fair for the fiscal year beginning July 1, 2020, and ending
19 June 30, 2021, the Iowa state fair board is authorized to
20 issue and sell negotiable revenue bonds of the Iowa state fair
21 authority pursuant to section 173.14B during the fiscal year
22 for purposes of providing sufficient funds for the advancement
23 of any of its corporate purposes, including salaries, support,
24 maintenance, and miscellaneous purposes.

25 DIVISION XVII

26 IOWA LAW ENFORCEMENT ACADEMY — RELOCATION

27 Sec. 73. 2019 Iowa Acts, chapter 163, section 10, subsection
28 1, paragraph a, subparagraph (2), is amended to read as
29 follows:

30 (2) For the costs associated with temporary relocation of
31 the Iowa law enforcement academy:

32 \$ 1,015,442

33 Notwithstanding section 8.33, moneys appropriated in this
34 subparagraph that remain unencumbered or unobligated at the
35 close of the fiscal year shall not revert but shall remain

1 available for expenditure for the purposes designated until the
2 close of the fiscal year that begins July 1, 2020.

3 Sec. 74. EFFECTIVE DATE. This division of this Act, being
4 deemed of immediate importance, takes effect upon enactment.

5 Sec. 75. RETROACTIVE APPLICABILITY. This division of this
6 Act, if approved by the governor on or after July 1, 2020,
7 applies retroactively to June 30, 2020.

8 DIVISION XVIII

9 NONPUBLIC SCHOOL CONCURRENT ENROLLMENT

10 Sec. 76. 2019 Iowa Acts, chapter 135, section 5, subsection
11 27, is amended to read as follows:

12 27. NONPUBLIC SCHOOL CONCURRENT ENROLLMENT PAYMENTS TO
13 COMMUNITY COLLEGES

14 For payments to community colleges for the concurrent
15 enrollment of accredited nonpublic students under section
16 261E.8, subsection 2, paragraph "b", if enacted by 2019 Iowa
17 Acts, Senate File 603:

18 \$ 1,000,000

19 Notwithstanding section 8.33, moneys appropriated in this
20 subsection that remain unencumbered or unobligated at the close
21 of the fiscal year shall not revert but shall remain available
22 for expenditure for the purposes designated until the close of
23 the fiscal year that begins July 1, 2020.

24 Sec. 77. NONREVERSION NOT APPLICABLE TO FY 2020-2021. The
25 specified nonreversion provision set forth in 2019 Iowa Acts,
26 chapter 135, section 5, subsection 27, as amended in this
27 division of this Act, is not applicable to the associated
28 appropriation made for the fiscal year beginning July 1, 2020,
29 and ending June 30, 2021, notwithstanding section 1 of this
30 Act.

31 Sec. 78. EFFECTIVE DATE. This division of this Act, being
32 deemed of immediate importance, takes effect upon enactment.

33 Sec. 79. RETROACTIVE APPLICABILITY. This division of this
34 Act, if approved by the governor on or after July 1, 2020,
35 applies retroactively to June 30, 2020.

1 DIVISION XIX

2 RESOURCE ENHANCEMENT AND PROTECTION

3 Sec. 80. Section 455A.18, subsection 3, paragraph a, Code
4 2020, is amended to read as follows:

5 a. For each fiscal year of the fiscal period beginning
6 July 1, 1997, and ending June 30, ~~2021~~ 2023, there is
7 appropriated from the general fund, to the Iowa resources
8 enhancement and protection fund, the amount of twenty million
9 dollars, to be used as provided in this chapter. However,
10 in any fiscal year of the fiscal period, if moneys from the
11 lottery are appropriated by the state to the fund, the amount
12 appropriated under this subsection shall be reduced by the
13 amount appropriated from the lottery.

14 DIVISION XX

15 CLERKS OF THE DISTRICT COURT

16 Sec. 81. Section 602.1215, subsection 1, Code 2020, is
17 amended to read as follows:

18 1. Subject to the provisions of section 602.1209,
19 subsection 3, the district judges of each judicial election
20 district shall by majority vote appoint persons to serve as
21 clerks of the district court within the judicial election
22 district. The district judges of a judicial election district
23 may appoint a person to serve as clerk of the district court
24 for more than one ~~but not more than four contiguous counties~~
25 county in the same judicial district. A person does not
26 qualify for appointment to the office of clerk of the district
27 court unless the person is at the time of application a
28 resident of the state. A clerk of the district court may
29 be removed from office for cause by the chief judge of the
30 judicial district, after consultation with the district judges
31 of the judicial election district. Prior to removal, the
32 clerk of the district court shall be notified of the cause for
33 removal.

34 DIVISION XXI

35 DEPARTMENT OF PUBLIC SAFETY APPROPRIATION — FY 2019-2020

1 Sec. 88. NEW SECTION. 100C.11 Alarm systems — fees or
2 fines — limitations.

3 A political subdivision shall not adopt or enforce an
4 ordinance, resolution, rule, or other measure requiring an
5 alarm system contractor to pay a fee or fine associated with
6 any of the following:

7 1. False alarms.

8 2. Emergency response to false alarms.

9 3. Permits associated with placing or keeping an alarm
10 system in service, not including any installation permits
11 required by the political subdivision's building code.

12 Sec. 89. NEW SECTION. 100C.12 Collection of fees.

13 1. If, prior to the effective date of this division of this
14 Act, an alarm system contractor charged its customers an amount
15 equal to the costs the political subdivision of the state
16 imposed on the alarm system contractor for permits associated
17 with placing or keeping an alarm in service, as shown on a
18 separate line item on the customer's invoice, the alarm system
19 contractor may continue to collect from its customers such fees
20 until December 31, 2020. The alarm system contractor shall
21 pay to the political subdivision of the state or its designee
22 the fees collected under this section in accordance with the
23 instructions of the political subdivision or the political
24 subdivision's designee.

25 2. Fees collected by an alarm system contractor under
26 this section shall not be subject to audit by a political
27 subdivision or the political subdivision's designee.

28 Sec. 90. EFFECTIVE DATE. This division of this Act, being
29 deemed of immediate importance, takes effect upon enactment.

30 DIVISION XXIII

31 ECONOMIC DEVELOPMENT AUTHORITY

32 Sec. 91. 2019 Iowa Acts, chapter 154, section 3, subsection
33 1, paragraph b, is amended by adding the following new
34 subparagraph:

35 NEW SUBPARAGRAPH. (7) For technical assistance to

1 communications service providers in completing applications for
2 federal funds, or any other funds from any public or private
3 sources, related to improving broadband infrastructure.

4 Sec. 92. POWERS APPLICABLE TO FY 2020-2021. The powers set
5 forth in 2019 Iowa Acts, chapter 154, section 3, subsection
6 1, paragraph b, as amended in this division of this Act, are
7 applicable to the associated appropriation made for the fiscal
8 year beginning July 1, 2020, and ending June 30, 2021, pursuant
9 to section 1 of this Act.

10 Sec. 93. INSURANCE ECONOMIC DEVELOPMENT. From the
11 moneys collected by the insurance division in excess of the
12 anticipated gross revenues under section 505.7, subsection
13 3, during the fiscal year beginning July 1, 2020, \$100,000
14 shall be transferred to the economic development authority for
15 insurance economic development and international insurance
16 economic development.

17 Sec. 94. UNEMPLOYMENT COMPENSATION
18 PROGRAM. Notwithstanding section 96.9, subsection 4, paragraph
19 "a", moneys credited to the state by the secretary of the
20 treasury of the United States pursuant to section 903 of the
21 Social Security Act are appropriated to the department of
22 workforce development and shall be used by the department for
23 the administration of the unemployment compensation program
24 only. This appropriation shall not apply to any fiscal year
25 beginning after December 31, 2020.

26 Sec. 95. EFFECTIVE DATE. This division of this Act, being
27 deemed of immediate importance, takes effect upon enactment.

28 Sec. 96. RETROACTIVE APPLICABILITY. The following applies
29 retroactively to July 1, 2019:

30 The section of this division of this Act enacting 2019
31 Iowa Acts, chapter 154, section 3, subsection 1, paragraph b,
32 subparagraph (7).

33 DIVISION XXIV

34 CONTINGENT APPROPRIATIONS — FY 2020-2021

35 Sec. 97. COLLEGE STUDENT AID COMMISSION. There is

1 appropriated from the general fund of the state to the college
2 student aid commission for the fiscal year beginning July 1,
3 2020, and ending June 30, 2021, the following amount, or so
4 much thereof as is necessary, to be used for the purposes
5 designated:

6 For implementation of 2020 Iowa Acts, House File 2629,
7 if enacted, including salaries, support, maintenance, and
8 miscellaneous purposes:

9 \$ 32,000

10 Sec. 98. COLLEGE STUDENT AID COMMISSION. There is
11 appropriated from the general fund of the state to the college
12 student aid commission for the fiscal year beginning July 1,
13 2020, and ending June 30, 2021, the following amount, or so
14 much thereof as is necessary, to be used for the purposes
15 designated:

16 For implementation of 2020 Iowa Acts, Senate File 2398,
17 if enacted, including salaries, support, maintenance, and
18 miscellaneous purposes:

19 \$ 300,000

20 Sec. 99. DEPARTMENT OF PUBLIC SAFETY. There is appropriated
21 from the general fund of the state to the department of public
22 safety for the fiscal year beginning July 1, 2020, and ending
23 June 30, 2021, the following amount, or so much thereof as is
24 necessary, to be used for the purposes designated:

25 For implementation of 2020 Iowa Acts, House File 2581, as
26 amended in this Act, if enacted, including salaries, support,
27 maintenance, and miscellaneous purposes:

28 \$ 411,000

29 Sec. 100. IOWA LAW ENFORCEMENT ACADEMY. There is
30 appropriated from the general fund of the state to the Iowa
31 law enforcement academy for the fiscal year beginning July
32 1, 2020, and ending June 30, 2021, the following amount, or
33 so much thereof as is necessary, to be used for the purposes
34 designated:

35 For implementation of 2020 Iowa Acts, House File 2647,

1 if enacted, including salaries, support, maintenance, and
2 miscellaneous purposes:

3 \$ 140,000

4 Sec. 101. CONTINGENT REPEAL. The section of this division
5 of this Act appropriating moneys to the college student aid
6 commission for implementation of 2020 Iowa Acts, House File
7 2629, is repealed if 2020 Iowa Acts, House File 2629, is not
8 enacted.

9 Sec. 102. CONTINGENT EFFECTIVE DATE. The following takes
10 effect on the effective date of 2020 Iowa Acts, Senate File
11 2398, if enacted:

12 The section of this division of this Act appropriating
13 moneys to the college student aid commission for implementation
14 of 2020 Iowa Acts, Senate File 2398.

15 Sec. 103. CONTINGENT EFFECTIVE DATE. The following takes
16 effect on the effective date of 2020 Iowa Acts, House File
17 2581, as amended in this Act, if enacted:

18 The section of this division of this Act appropriating
19 moneys to the department of public safety.

20 Sec. 104. CONTINGENT EFFECTIVE DATE. The following takes
21 effect on the effective date of 2020 Iowa Acts, House File
22 2647, if enacted:

23 The section of this division of this Act appropriating
24 moneys to the Iowa law enforcement academy.

25 DIVISION XXV

26 ADJUSTMENT TO SCHOOL FOUNDATION AID

27 Sec. 105. ADJUSTMENT TO STATE FOUNDATION AID FOR SCHOOL
28 BUDGET YEAR 2020-2021.

29 1. If a school district was required to repay property
30 taxes paid or had a reduction in property taxes due for school
31 taxes levied for the school budget year beginning July 1, 2019,
32 on a property that received an assessed value reduction for
33 the assessment year beginning January 1, 2018, by action of
34 the board of review or property assessment appeal board, or
35 by judicial action, and the amount of the reduction for the

1 property exceeded \$47,000,000, the school district is eligible
2 for an adjustment in state foundation aid for the budget year
3 beginning July 1, 2020.

4 2. To receive the adjustment in state foundation aid, the
5 school district shall apply to the department of management
6 within thirty days following the effective date of this
7 division of this Act and section 257.12, subsection 3, shall
8 not apply. The department of management shall determine the
9 amount of adjustment in state foundation aid pursuant to
10 subsection 3.

11 3. The department of management shall determine the amount
12 of state foundation aid which the school district would
13 have received under section 257.1 for the school budget year
14 beginning July 1, 2019, in the manner provided in section
15 257.12, subsection 2. The adjustment in state foundation aid
16 under this section shall be paid as provided in section 257.16.

17 Sec. 106. EFFECTIVE DATE. This division of this Act, being
18 deemed of immediate importance, takes effect upon enactment.

19 DIVISION XXVI

20 HEMP REGULATION

21 Sec. 107. REPEAL. 2020 Iowa Acts, House File 2581, section
22 19, if enacted, is repealed.

23 Sec. 108. 2020 Iowa Acts, House File 2581, if enacted, is
24 amended by adding the following new section:

25 NEW SECTION. 19A. EFFECTIVE DATE. This Act, being deemed
26 of immediate importance, takes effect upon enactment.

27 Sec. 109. RETROACTIVE APPLICABILITY. The following applies
28 retroactively to the effective date of 2020 Iowa Acts, House
29 File 2581, as amended in this division of this Act, if enacted:

30 The section of this division of this Act repealing 2020 Iowa
31 Acts, House File 2581, section 19.

32 DIVISION XXVII

33 GRAIN REGULATION

34 Sec. 110. APPROPRIATION. There is appropriated from the
35 general fund of the state to the department of agriculture

1 and land stewardship for the fiscal year beginning July 1,
2 2020, and ending June 30, 2021, the following amount, or so
3 much thereof as is necessary, to be used for the purposes
4 designated:

5 For the administration and enforcement of chapters 203
6 and 203C, including salaries, support, maintenance, and
7 miscellaneous purposes:

8 \$ 350,000

9 Sec. 111. SUSPENSION. Notwithstanding section 203D.5,
10 the fees described in that section shall not be assessable or
11 owing.

12 Sec. 112. REPEAL. The section of this division of this Act
13 suspending fees under section 203D.5 is repealed on March 1,
14 2021.

15 Sec. 113. EFFECTIVE DATE. This division of this Act, being
16 deemed of immediate importance, takes effect upon enactment.

17 DIVISION XXVIII

18 RETURNS ON SEARCH WARRANTS

19 Sec. 114. Section 808.8, subsection 2, Code 2020, is amended
20 to read as follows:

21 2. The officer must file, with the officer's return, a
22 complete inventory of the property taken, ~~and state under oath~~
23 including a sworn statement that it is accurate to the best of
24 the officer's knowledge. The magistrate must, if requested,
25 deliver a copy of the inventory of seized property to the
26 person from whose possession it was taken and to the applicant
27 for the warrant.

28 Sec. 115. CONTINGENT EFFECTIVE DATE. This division of this
29 Act takes effect on the effective date of rules prescribed by
30 the supreme court and submitted to the legislative council
31 pursuant to section 602.4202, that establish processes and
32 procedures for the application and issuance of a search warrant
33 by electronic means to implement 2017 Iowa Acts, chapter 37.

34 DIVISION XXIX

35 COUNTY ZONING

1 Sec. 116. Section 335.8, subsection 1, Code 2020, as amended
2 by 2020 Iowa Acts, House File 2512, section 3, is amended to
3 read as follows:

4 1. In order to avail itself of the powers conferred by this
5 chapter, the board of supervisors shall appoint a commission
6 consisting of eligible electors, as defined in section 39.3,
7 who reside within the ~~area regulated by the county zoning~~
8 ordinance county, but outside the corporate limits of any city,
9 to be known as the county zoning commission. The commission
10 may recommend the boundaries of the various districts and
11 appropriate regulations and restrictions to be enforced in
12 the districts. The commission shall, with due diligence,
13 prepare a preliminary report and hold public hearings on the
14 preliminary report before submitting the commission's final
15 report. The board of supervisors shall not hold its public
16 hearings or take action until it has received the final report
17 of the commission. After the adoption of the regulations,
18 restrictions, and boundaries of districts, the zoning
19 commission may, from time to time, recommend to the board of
20 supervisors amendments, supplements, changes, or modifications.
21 The commission's report and any recommendations may include a
22 proposed ordinance or amendments to an ordinance.

23 Sec. 117. Section 335.11, Code 2020, as amended by 2020
24 Iowa Acts, House File 2512, section 4, is amended to read as
25 follows:

26 **335.11 Membership of board.**

27 The board of adjustment shall consist of five members who
28 are eligible electors, as defined in section 39.3, and who
29 reside within the ~~area regulated by the county zoning ordinance~~
30 county, but outside the corporate limits of any city, each to
31 be appointed for a term of five years, excepting that when the
32 board shall first be created one member shall be appointed for
33 a term of five years, one for a term of four years, one for a
34 term of three years, one for a term of two years, and one for
35 a term of one year. Members shall be removable for cause by

1 the appointing authority upon written charges and after public
2 hearing. Vacancies shall be filled for the unexpired term of
3 any member whose term becomes vacant.

4 Sec. 118. EFFECTIVE DATE. This division of this Act, being
5 deemed of immediate importance, takes effect upon enactment.

6 Sec. 119. RETROACTIVE APPLICABILITY. This division of this
7 Act applies retroactively to June 1, 2020, to members of county
8 zoning commissions and county boards of adjustment holding
9 office on or after that date.

10 DIVISION XXX

11 COLLEGE STUDENT AID COMMISSION

12 Sec. 120. 2019 Iowa Acts, chapter 154, section 17,
13 subsection 1, paragraph d, is amended to read as follows:

14 d. COLLEGE STUDENT AID COMMISSION

15 For deposit in the future ready Iowa skilled workforce grant
16 fund established pursuant to section 261.132, as enacted by
17 2018 Iowa Acts, chapter 1067, section 13:

18 \$ 1,000,000

19 Of the moneys appropriated in this lettered paragraph,
20 \$600,000 shall be transferred to the future ready Iowa skilled
21 workforce last-dollar scholarship fund created in section
22 261.131.

23 Sec. 121. EFFECTIVE DATE. This division of this Act, being
24 deemed of immediate importance, takes effect upon enactment.

25 Sec. 122. RETROACTIVE APPLICABILITY. This division of this
26 Act applies retroactively to July 1, 2019.

27 DIVISION XXXI

28 VOTING

29 Sec. 123. Section 53.2, subsection 4, paragraph a,
30 unnumbered paragraph 1, Code 2020, is amended to read as
31 follows:

32 Each application shall contain the following information To
33 request an absentee ballot, a registered voter shall provide:

34 Sec. 124. Section 53.2, subsection 4, paragraph b, Code
35 2020, is amended to read as follows:

1 *b.* If insufficient information has been provided, including
2 the absence of a voter verification number, either on the
3 prescribed form or on an application created by the applicant,
4 the commissioner shall, ~~by the best means available, obtain~~
5 ~~the additional necessary information~~ within twenty-four hours
6 after the receipt of the absentee ballot request, contact the
7 applicant by telephone and electronic mail, if such information
8 has been provided by the applicant. If the commissioner is
9 unable to contact the applicant by telephone or electronic
10 mail, the commissioner shall send a notice to the applicant
11 at the address where the applicant is registered to vote, or
12 to the applicant's mailing address if it is different from
13 the residential address. If the applicant has requested the
14 ballot to be sent to an address that is not the applicant's
15 residential or mailing address, the commissioner shall send an
16 additional notice to the address where the applicant requested
17 the ballot to be sent. A commissioner shall not use the voter
18 registration system to obtain additional necessary information.
19 A voter requesting or casting a ballot pursuant to section
20 53.22 shall not be required to provide a voter verification
21 number.

22 Sec. 125. Section 53.2, subsection 4, Code 2020, is amended
23 by adding the following new paragraph:

24 NEW PARAGRAPH. *d.* If an applicant does not have current
25 access to the applicant's voter verification number, the
26 commissioner shall verify the applicant's identity prior to
27 supplying the voter verification number by asking the applicant
28 to provide at least two of the following facts about the
29 applicant:

- 30 (1) Date of birth.
31 (2) The last four digits of the applicant's social security
32 number, if applicable.
33 (3) Residential address.
34 (4) Mailing address.
35 (5) Middle name.

1 (6) Voter verification number as defined in paragraph "c".

2 Sec. 126. Section 53.10, subsection 2, paragraph a, Code
3 2020, is amended to read as follows:

4 a. Each person who wishes to vote by absentee ballot at
5 the commissioner's office shall first sign an application
6 for a ballot including the following information: name,
7 current address, voter verification number, and the election
8 for which the ballot is requested. The person may report a
9 change of address or other information on the person's voter
10 registration record at that time. Prior to furnishing a
11 ballot, the commissioner shall verify the person's identity
12 as provided in section 49.78. The registered voter shall
13 immediately mark the ballot; enclose the ballot in a secrecy
14 envelope, if necessary, and seal it in the envelope marked
15 with the affidavit; subscribe to the affidavit on the reverse
16 side of the envelope; and return the absentee ballot to the
17 commissioner. The commissioner shall record the numbers
18 appearing on the application and affidavit envelope along with
19 the name of the registered voter.

20 DIVISION XXXII

21 BOARD OF REGENTS — ATTORNEYS

22 Sec. 127. Section 262.9, subsection 16, Code 2020, is
23 amended to read as follows:

24 16. In its discretion, employ or retain attorneys or
25 ~~counselors when acting as a public employer for the purpose of~~
26 ~~carrying out collective bargaining and related responsibilities~~
27 ~~provided for under chapter 20. This subsection shall supersede~~
28 ~~the provisions of section 13.7 to provide legal counsel or~~
29 legal advice, notwithstanding section 13.7, provided that
30 the provisions of section 13.7 shall govern the retention of
31 attorneys in any action or proceeding that is brought in any
32 court or tribunal.

33 DIVISION XXXIII

34 ELECTRIC TRANSMISSION LINES

35 Sec. 128. NEW SECTION. 478.16 Electric transmission lines

1 — **federally registered planning authority transmission plans.**

2 1. As used in this section, unless the context otherwise
3 requires:

4 *a. "Electric transmission line"* means a high-voltage
5 electric transmission line with a capacity of one hundred
6 kilovolts or more and any associated electric transmission
7 facility, including any substation or other equipment.

8 *b. "Electric transmission owner"* means an individual or
9 entity who, as of the effective date of this Act, owns and
10 maintains an electric transmission line that is required
11 for rate-regulated electric utilities, municipal electric
12 utilities, and rural electric cooperatives in this state to
13 provide electric service to the public for compensation.

14 *c. "Incumbent electric transmission owner"* means any of the
15 following:

16 (1) A public utility or a municipally owned utility that
17 owns, operates, and maintains an electric transmission line in
18 this state.

19 (2) An electric cooperative corporation or association or
20 municipally owned utility that owns an electric transmission
21 facility in this state and has turned over the functional
22 control of such facility to a federally approved authority.

23 (3) An *"electric transmission owner"* as defined in paragraph
24 *"b"*.

25 *d. "Landowner"* means the same as defined in section 478.2.

26 *e. "Municipally owned utility"* means a *"city utility"* as
27 defined in section 362.2, or an *"electric power agency"* as
28 defined in section 390.9 which is comprised solely of cities or
29 solely of cities and other political subdivisions.

30 2. An incumbent electric transmission owner has the right to
31 construct, own, and maintain an electric transmission line that
32 has been approved for construction in a federally registered
33 planning authority transmission plan and which connects to an
34 electric transmission facility owned by the incumbent electric
35 transmission owner. Where a proposed electric transmission

1 line would connect to electric transmission facilities owned
2 by two or more incumbent electric transmission owners, each
3 incumbent electric transmission owner whose facility connects
4 to the electric transmission line has the right to construct,
5 own, and maintain the electric transmission line individually
6 and equally. If an incumbent electric transmission owner
7 declines to construct, own, and maintain its portion of an
8 electric transmission line that would connect to electric
9 transmission facilities owned by two or more incumbent
10 electric transmission owners, then the other incumbent electric
11 transmission owner or owners that own an electric transmission
12 facility to which the electric transmission line connects
13 has the right to construct, own, and maintain the electric
14 transmission line individually.

15 3. If an electric transmission line has been approved for
16 construction in a federally registered planning authority
17 transmission plan, and the electric transmission line is
18 not subject to a right of first refusal in accordance with
19 the tariff of a federally registered planning authority,
20 then within ninety days of approval for construction, an
21 incumbent electric transmission owner, or owners if there
22 is more than one owner, that owns a connecting electric
23 transmission facility shall give written notice to the board
24 regarding whether the incumbent electric transmission owner
25 or owners intend to construct, own, and maintain the electric
26 transmission line. If the incumbent electric transmission
27 owner or owners give notice of intent to construct the electric
28 transmission line, the incumbent electric transmission owner
29 or owners shall follow the applicable franchise requirements
30 pursuant to this chapter. If the incumbent electric
31 transmission owner or owners give notice declining to construct
32 the electric transmission line, the board may determine whether
33 another person may construct the electric transmission line.

34 4. For projects where an election to construct an electric
35 transmission line has been made under this section, all of the

1 following cost accountability measures shall apply:

2 a. Within thirty days after the issuance of a franchise
3 pursuant to this chapter for the electric transmission line,
4 the incumbent electric transmission owner or owners shall
5 provide to the board an estimate of the cost to construct the
6 electric transmission line.

7 b. Until construction of the electric transmission line
8 is complete, the incumbent electric transmission owner or
9 owners shall provide a quarterly report to the board, which
10 shall include an updated estimate of the cost to construct the
11 electric transmission line and an explanation of changes in the
12 cost estimate from the prior cost estimate.

13 5. This section shall not modify the authority of the
14 board under this chapter, the rights of landowners under this
15 chapter, or the requirements, rights, and obligations relating
16 to the construction, maintenance, and operation of electric
17 transmission lines pursuant to this chapter.

18 6. This section shall not apply to an electric transmission
19 line to be placed underground that has not been approved for
20 construction in a federally registered planning authority
21 transmission plan.

22 7. The board shall adopt rules pursuant to chapter 17A to
23 administer this section.

24 DIVISION XXXIV

25 CONTINGENT EFFECTIVE DATE AND RETROACTIVE APPLICABILITY

26 Sec. 129. EFFECTIVE UPON ENACTMENT. Unless otherwise
27 provided, this Act, if approved by the governor on or after
28 July 1, 2020, takes effect upon enactment.

29 Sec. 130. RETROACTIVE APPLICABILITY. Unless otherwise
30 provided, this Act, if approved by the governor on or after
31 July 1, 2020, applies retroactively to July 1, 2020.>

HOUSE FILE 2643

H-8320

- 1 Amend the Senate amendment, H-8317, to House File 2643, as
2 amended, passed, and reprinted by the House, as follows:
3 1. Page 5, by striking lines 11 through 24.
4 2. By renumbering as necessary.

By HUNTER of Polk

H-8320 FILED JUNE 14, 2020

HOUSE FILE 2643

H-8321

1 Amend the Senate amendment, H-8317, to House File 2643, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 10, after line 21 by inserting:

4 <A portion of the funds appropriated in this section shall
5 be used to pay for both the federal and nonfederal shares of
6 medical assistance for a person who is otherwise ineligible for
7 medical care coverage, has established residence in this state
8 in accordance with the Compacts of Free Association (COFA)
9 between the government of the United States and the governments
10 of the Federated States of Micronesia, the Republic of the
11 Marshall Islands, and the Republic of Palau pursuant to 48
12 U.S.C. §1921, Tit. 1, Article IV, section 141, and who, as of
13 a date referenced in the most recently published enumeration
14 of qualified nonimmigrants, is a resident of an affected
15 jurisdiction as specified in the Compact of Free Association
16 Amendments Act of 2003, Pub. L. No. 108-188. The state shall
17 cease payment of the federal share and shall only pay the state
18 share of medical assistance under this unnumbered paragraph
19 when persons described in this unnumbered paragraph become
20 eligible for medical assistance pursuant to federal law.>

By ISENHART of Dubuque

H-8321 FILED JUNE 14, 2020

HOUSE FILE 2643

H-8322

1 Amend the Senate amendment, H-8317, to House File 2643, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 29, after line 31, by inserting:

4 <DIVISION ____
5 CORONAVIRUS RELIEF FUND — DEPARTMENT OF PUBLIC HEALTH COVID-19
6 RESPONSE

7 Sec. _____. CORONAVIRUS RELIEF FUND — DEPARTMENT OF PUBLIC
8 HEALTH COVID-19 RESPONSE. Of the funds received by the state
9 from the federal coronavirus relief fund created pursuant to
10 the federal Coronavirus Aid, Relief, and Economic Security Act,
11 Pub. L. No. 116-136, a sufficient amount shall be allocated
12 to the department of public health to be used to hire, train,
13 equip, pay, and provide for the expenses of case investigators
14 and contact tracers during the public health emergency to meet
15 the recommendations of the centers for disease control and
16 prevention of the United States department of health and human
17 services relating to case investigation and contact tracing
18 for COVID-19. In recruiting and hiring case investigators
19 and contact tracers the department shall ensure that those
20 recruited and hired meet the needs of the culturally and
21 linguistically diverse populations in the jurisdiction served.

22 DIVISION ____
23 CORONAVIRUS RELIEF FUND — DEPARTMENT OF HUMAN RIGHTS COVID-19
24 RESPONSE

25 Sec. _____. CORONAVIRUS RELIEF FUND — DEPARTMENT OF HUMAN
26 RIGHTS COVID-19 RESPONSE. Of the funds received by the state
27 from the federal coronavirus relief fund created pursuant to
28 the federal Coronavirus Aid, Relief, and Economic Security Act,
29 Pub. L. No. 116-136, a sufficient amount shall be allocated
30 to the department of human rights to hire, train, equip, pay,
31 and provide for the expenses of twenty health care advocates
32 for persons with disabilities and for minority, migrant,
33 non-English speaking, and other at-risk populations, to ensure
34 that such persons receive all the assistance to which they are
35 entitled during the public health emergency, including access

1 to testing services and housing for diagnosed individuals
2 to mitigate the spread of infection. Of the twenty health
3 care advocates hired, one advocate shall be located at each
4 community action agency in the state and three advocates shall
5 be deployed to communities where major outbreaks occur. In
6 hiring advocates, the department shall ensure that those hired
7 meet the needs of the culturally and linguistically diverse
8 populations in the jurisdiction served, and to the greatest
9 extent possible advocates who are hired shall reside within or
10 work with the population within the jurisdiction served.

11 DIVISION _____

12 CORONAVIRUS RELIEF FUND — OFFICE OF LONG-TERM CARE OMBUDSMAN
13 COVID-19 RESPONSE

14 Sec. _____. CORONAVIRUS RELIEF FUND — OFFICE OF LONG-TERM
15 CARE OMBUDSMAN COVID-19 RESPONSE. Of the funds received by
16 the state from the federal coronavirus relief fund created
17 pursuant to the federal Coronavirus Aid, Relief, and Economic
18 Security Act, Pub. L. No. 116-136, a sufficient amount shall
19 be allocated to the office of long-term care ombudsman to
20 hire, train, equip, pay, and provide for the expenses of
21 sufficient personnel, through September 30, 2022, or until
22 the officially-declared end of the public health emergency,
23 whichever is later, to serve facilities under the jurisdiction
24 of the office of long-term care ombudsman pursuant to chapter
25 231 that are at risk for an infectious disease outbreak, and to
26 ensure that such personnel provide on-site visits for each such
27 facility on at least a quarterly basis and in response to any
28 complaint necessitating an on-site visit to ensure appropriate
29 fact-finding and evaluation of the complaint.>

30 2. By renumbering as necessary.

By ISENHART of Dubuque